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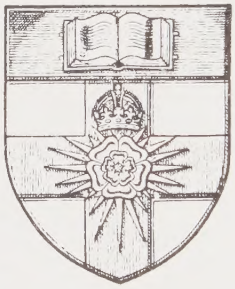

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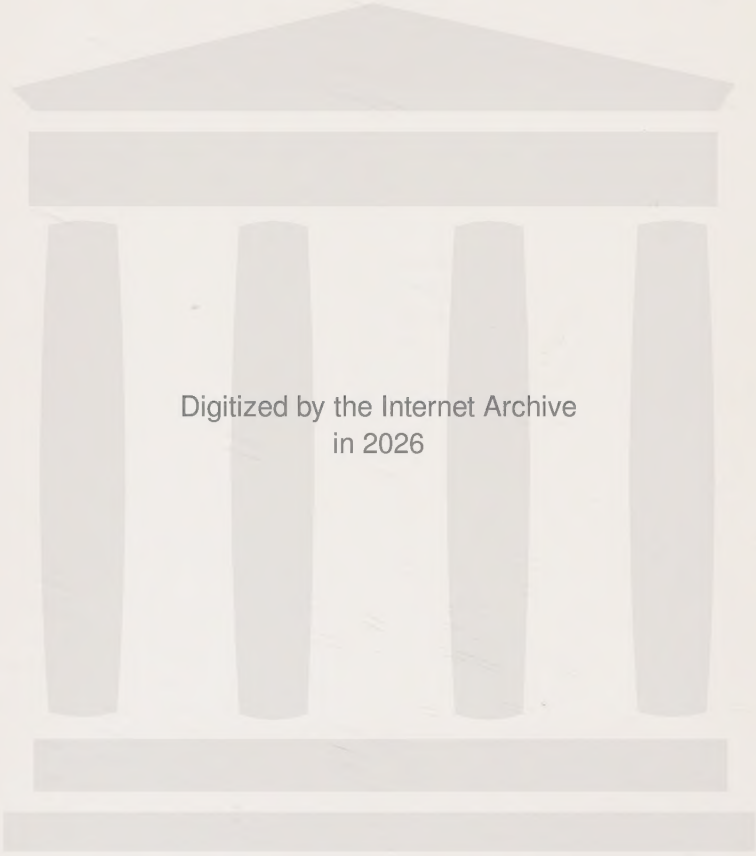
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Dr. WALTER GRAY HART BEQUEST

THE

LAW REPORTS.

The Public General Statutes,

PASSED IN THE TENTH YEAR

OF THE REIGN OF HIS MAJESTY

KING EDWARD THE SEVENTH

AND THE FIRST YEAR

OF THE REIGN OF HIS MAJESTY

KING GEORGE THE FIFTH.

1910.

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1. An Act to extend the Powers of the Treasury to borrow under the Consolidated Fund (No. 2) Act, 1909, and the Appropriation Act, 1909, and to suspend in part the payment of the New Sinking Fund. (*Treasury (Temporary Borrowing).*)

2. An Act to provide for the Raising of Money for the Redemption of War Stock and War Bonds created under the War Loan Act, 1900, and for other purposes incidental to that redemption. (*War Loan (Redemption).*)

3. An Act to amend the Ancient Monuments Protection Acts, 1882 to 1900, with respect to the gift, devise, or bequest of monuments to the Commissioners of Works. (*Ancient Monuments Protection.*)

4. An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and nine, one thousand nine hundred and ten, and one thousand nine hundred and eleven. (*Consolidated Fund (No. 1).*)

5. An Act to empower the Secretary of State in Council of India to raise Money in the United Kingdom for Public Works purposes. (*East India Loans (Railways and Irrigation).*)

6. An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army. (*Army (Annual).*)

7. An Act to amend the Development and Road Improvement Funds Act, 1909. (*Development and Road Improvement Funds.*)

8. An Act to grant certain Duties of Customs and Inland Revenue (including Excise), to alter other Duties, and to amend the Law relating to Customs and Inland Revenue (including Excise), and to make other financial provisions. (*Finance* (1909–10).)

9. An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven. (*Consolidated Fund* (*No.* 2.).)

10. An Act to amend the Police (Scotland) Act, 1890. (*Police* (*Scotland*) *Act* (1890) *Amendment.*)

11. An Act for taking the Census for Ireland in the year nineteen hundred and eleven. (*Census* (*Ireland*).)

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20. An Act to amend the Diseases of Animals Acts, 1894 to 1909, in respect of the exportation and shipment of horses. (*Diseases of Animals.*)

21. An Act to grant Money for the purpose of certain Local Loans out of the Local Loans Fund, and for other purposes relating to Local Loans. (*Public Works Loans.*)

22. An Act to amend the Trusts (Scotland) Acts, 1861 to 1898. (*Trusts (Scotland).*)

23. An Act to remove doubts as to the validity of the conversion of certain Societies into Companies. (*Companies (Converted Societies).*)

24. An Act to consolidate the Law relating to Justices' Licences for the Sale by retail of Intoxicating Liquor and to the Registration of Clubs. (*Licensing (Consolidation).*)

25. An Act to amend sections seventeen and eighteen of the Children Act, 1908. (*Children Act* (1908) *Amendment.*)

26. An Act to provide for the Administration of the Government in case the Crown should descend to any issue of His Majesty while such issue shall be under the age of eighteen years, and for the care and guardianship of such issue. (*Regency.*)

27. An Act for taking the Census for Great Britain in the year nineteen hundred and eleven. (*Census (Great Britain).*)

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29. An Act to alter the form of the Declaration required to be made by the Sovereign on Accession. (*Accession Declaration.*)

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33. An Act to remove certain Disabilities and Restrictions attaching to Hotels and Restaurants in the Police District of Dublin Metropolis. (*Hotels and Restaurants (Dublin).*)

34. An Act to provide compensation to tenants on whom notice to quit is served with a view to the use of the land for the provision of Small Holdings under the Small Holdings and Allotments Act, 1908. (*Small Holdings.*)

35. An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue and the National Debt, and to make other provisions for the financial arrangements of the year. (*Finance.*)

36. An Act to continue various Expiring Laws. (*Expiring Laws Continuance.*)

37. An Act to enable certain Local Education Authorities to give boys and girls information, advice, and assistance with respect to the choice of employment. (*Education (Choice of Employment).*)

38. An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, and to appropriate the Supplies granted in this Session of Parliament. (*Appropriation (No. 2).*)

THE

PUBLIC GENERAL STATUTES.

10 EDWARD 7.

CHAPTER 1.

An Act to extend the Powers of the Treasury to borrow under the Consolidated Fund (No. 2) Act, 1909, and the Appropriation Act, 1909, and to suspend in part the payment of the New Sinking Fund.

[8th March 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Extension of power to borrow for ways and means. 9 Edw. 7. c. 2. 9 Edw. 7. c. 5.

1.—(1) The Treasury may borrow any sums which they have for the time being power to borrow under the Consolidated Fund (No. 2) Act, 1909, and the Appropriation Act, 1909, and any sums which may be required for the payment of any Treasury bills issued under those Acts or issued under this Act, by the issue of Treasury bills the date of the payment of which shall be a date not later than the thirtieth day of September nineteen hundred and ten.

(2) All the provisions of section two of the Appropriation Act, 1909 (applicable to Treasury bills), shall apply to any such bills, except that which provides for the date of the payment of the bills being not later than the thirty-first day of March nineteen hundred and ten.

Partial suspension of new sinking fund. 50 & 51 Vict. c. 16. 5 Edw. 7. c. 4.

2. In the financial year ending on the thirty-first day of March nineteen hundred and ten, that portion of the permanent annual charge for the National Debt which is not required for the annual charges directed by the National Debt and Local Loans Act, 1887, or any other Act, to be paid out of that charge, or for the redemption of any Exchequer bonds issued under section seven of the Finance Act, 1905, which are drawn for redemption on the eighteenth day of April nineteen hundred and ten, shall not be paid.

Short title.

3. This Act may be cited as the Treasury (Temporary Borrowing) Act, 1910.

CHAPTER 2.

An Act to provide for the Raising of Money for the Redemption of War Stock and War Bonds created under the War Loan Act, 1900, and for other purposes incidental to that redemption. [8th March 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Raising of money for the purpose of redemption of War Loan, and machinery for carrying out redemption.

63 & 64 Vict. c. 2.

1.—(1) Any sums required for the redemption of War stock or War bonds in pursuance of subsection (4) of section two of the War Loan Act, 1900, may be raised up to an amount not exceeding twenty-one million pounds, by the issue of Exchequer bonds, and any sums required for paying off any Exchequer bonds so issued may be raised in the same manner.

(2) Any sums required for defraying any expenses incurred in connexion with raising any money raised under this Act, or in connexion with the redemption of the said War stock and War bonds, and the principal of and interest on any Exchequer bonds issued under this Act shall be charged on and payable out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, and as to the interest shall be paid as part of the permanent annual charge for the National Debt.

(3) The provisions in the Schedule to this Act shall have effect for the purpose of carrying into effect the redemption of War stock and War bonds in pursuance of subsection (4) of section two of the War Loan Act, 1900.

Short title.

2. This Act may be cited as the War Loan (Redemption) Act, 1910.

SCHEDULE.

PROVISIONS FOR CARRYING OUT REDEMPTION OF WAR LOAN.

(1) The redemption of War stock shall be carried out by the payment through the Bank to every person who is, on the fifth day of April nineteen hundred and ten, a holder of War stock of a principal sum at the rate of one hundred pounds sterling for every one hundred pounds of stock, together with all arrears of interest thereon.

(2) The Bank may close its books for the transfer of War stock at any time on or after the tenth day of March nineteen hundred and ten, and every person who, on the day of that closing, is inscribed as a holder of War stock shall, for the purposes of this Act, be deemed to be the holder of that stock on the fifth day of April nineteen hundred and ten.

(3) Any payment to be made by the Bank for the redemption of War stock may be made either by warrant sent by post (as herein-after provided), or at the Bank, or by crediting the stockholder in the books of the Bank with the amount of cash due to him.

(4) If any person credited in pursuance of the foregoing provisions with money payable to him on the redemption of War stock does not claim his money before the thirty-first day of May nineteen hundred and ten, the money shall be invested forthwith by the Bank in two-and-a-half per cent. consolidated stock at the price of the day in the names of the respective stockholders.

The Bank shall treat any such consolidated stock as subject to the same charges, rights, distringas, or restraints as affected respectively the War stock which the consolidated stock represents, and shall treat all powers of attorney, requests as to dividends, and other documents relating to the War stock represented by any such consolidated stock as applicable to the consolidated stock.

(5) A power of attorney authorising the sale of any War stock shall authorise the receipt of any money payable on the redemption of the stock.

(6) A power of attorney given exclusively for the purpose of authorising the receipt of money payable on the redemption of War stock shall be exempt from stamp duty.

(7) The Bank may make any payment for the redemption of War stock by warrant sent by post in any case they think fit to do so, and shall make payment in that manner if the stockholder requests the Bank in writing signed by him, in a form approved by the Bank, to do so, and gives to the Bank an address in the British Islands to which the letter containing the warrant is to be sent, and in that case the posting of the letter containing the warrant to the address so given shall, as regards the liability of the Bank, be equivalent to the delivery of the warrant to the stockholder.

(8) A warrant given by the Bank for the payment of the redemption money for War stock shall be deemed to be a cheque within the meaning of the Bills of Exchange Act, 1882, and shall be exempt from stamp duty. 45 & 46 Vict. c. 61.

(9) The redemption of War bonds shall be carried out by the payment through the Bank to every person, who on or after the fifth day of April nineteen hundred and ten lodges with the Bank War bonds, of the principal sum of one hundred pounds sterling for every hundred pounds of bonds, together with all arrears of interest thereon.

(10) In this schedule the expression "the Bank" means the Bank of England or the Bank of Ireland, as the case may require.

CHAPTER 3.

An Act to amend the Ancient Monuments Protection Acts, 1882 to 1900, with respect to the gift, devise, or bequest of monuments to the Commissioners of Works.

[24th March 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. Section four of the Ancient Monuments Protection Act, 1882 (which relates to the gift, devise, or bequest to the Commissioners of Works of ancient monuments to which that Act applies, and the acceptance by the Commissioners of any such Extension of powers as to gift, devise, or bequest of monuments. 45 & 46 Vict. c. 73.

gift, devise, or bequest), is hereby extended so as to apply to any monument as defined by the Ancient Monuments Protection Act, 1900; and section six of the Ancient Monuments Protection Act, 1882 (which relates to penalties for injury to ancient monuments), shall apply to any monument which is maintained by the Commissioners in pursuance of any such gift, devise, or bequest, as it applies to ancient monuments to which that Act applies.

63 & 64 Vict. c. 34.

Short title.

2. This Act may be cited as the Ancient Monuments Protection Act, 1910, and may be cited with the Ancient Monuments Protection Acts, 1882 to 1900.

CHAPTER 4.

An Act to apply certain sums out of the Consolidated Fund to the service of the years ending on the thirty-first day of March one thousand nine hundred and nine, one thousand nine hundred and ten, and one thousand nine hundred and eleven. [24th March 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 901,672*l.* out of the Consolidated Fund for the service of the years ending 31st March 1909 and 1910.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the years ending on the thirty-first day of March one thousand nine hundred and nine and one thousand nine hundred and ten, the sum of nine hundred and one thousand six hundred and seventy-two pounds.

Issue of 24,122,400*l.* out of the Consolidated Fund for the service of the

2. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven the sum of twenty-four

million one hundred and twenty-two thousand four hundred pounds. year ending 31st March 1911.

3.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole twenty-five million twenty-four thousand and seventy-two pounds. Power for the Treasury to borrow.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March nineteen hundred and eleven, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills. 40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

4. This Act may be cited as the Consolidated Fund (No. 1) Act, 1910. Short title.

CHAPTER 5.

An Act to empower the Secretary of State in Council of India to raise Money in the United Kingdom for Public Works purposes. [24th March 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as the East India Loans (Railways and Irrigation) Act, 1910. Short title.

2. In this Act the expression "Secretary of State" means the Secretary of State in Council of India, unless the context otherwise requires. Definition.

3. It shall be lawful for the Secretary of State at any time or times to raise in the United Kingdom, as and when necessary, by the creation and issue of capital stock, bonds, debentures, or bills, or partly by one of such modes and partly by another or Power to raise 25,000,000*l.* for constructing, extending, and equipping railways in India,

for constructing irrigation works, and for other purposes.

others, any sum or sums of money not exceeding in the whole twenty-five million pounds sterling, to be applied to—

(1) The construction, extension, and equipment of railways in India by State agency, or through the agency of a company or companies under engagement with the Secretary of State;

(2) The repayment of the principal of any bonds or debentures issued by any such company under the guarantee of the Secretary of State;

(3) The discharge of any obligations incurred or arising by reason of the purchase by the Secretary of State of any railway constructed or worked in India by any such company, or on the determination of the contract of any such company with the Secretary of State;

(4) The construction of irrigation works in India.

Certain provisions of 56 & 57 Vict. c. 70 and 8 Edw. 7. c. 54 to apply.

4. Sections four to twelve inclusive, sections fourteen to seventeen inclusive, and section nineteen of the East India Loan Act, 1893, and section five of the East India Loans Act, 1908, shall be incorporated with this Act.

Saving.

5. This Act shall not prejudice or affect any power of raising or borrowing money, or of creating or issuing securities, vested in the Secretary of State at the time of passing thereof.

CHAPTER 6.

An Act to provide, during Twelve Months, for the Discipline and Regulation of the Army.

[29th April 1910.]

WHEREAS the raising or keeping of a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law:

And whereas it is adjudged necessary by His Majesty and this present Parliament that a body of forces should be continued for the safety of the United Kingdom and the defence of the possessions of His Majesty's Crown, and that the whole number of such forces should consist of one hundred and eighty-four thousand two hundred, including those to be employed at the depôts in the United Kingdom of Great Britain and Ireland for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within His Majesty's Indian possessions:

And whereas it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this

realm, that a body of Royal Marine forces should be employed in His Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid:

And whereas the said marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the government of His Majesty's forces by sea:

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm, by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm; yet, nevertheless, it being requisite, for the retaining all the before-mentioned forces, and other persons subject to military law, in their duty, that an exact discipline be observed, and that persons belonging to the said forces who mutiny or stir up sedition, or desert His Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow:

And whereas the Army Act will expire in the year one thousand nine hundred and ten on the following days:— 44 & 45 Vict. c. 58.

(*a*) In the United Kingdom, the Channel Islands, and the Isle of Man, on the thirtieth day of April; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, on the thirty-first day of July:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Army (Annual) Act, 1910. Short title.

2.—(1) The Army Act shall be and remain in force during the periods herein-after mentioned, and no longer, unless otherwise provided by Parliament (that is to say):— Army Act to be in force for specified times.

(*a*) Within the United Kingdom, the Channel Islands, and the Isle of Man, from the thirtieth day of April one thousand nine hundred and ten to the thirtieth day of April one thousand nine hundred and eleven, both inclusive; and

(*b*) Elsewhere, whether within or without His Majesty's dominions, from the thirty-first day of July one thousand nine hundred and ten to the thirty-first day of July one thousand nine hundred and eleven, both inclusive.

(2) The Army Act, while in force, shall apply to persons subject to military law, whether within or without His Majesty's dominions.

(3) A person subject to military law shall not be exempted from the provisions of the Army Act by reason only that the number of the forces for the time being in the service of His Majesty, exclusive of the marine forces, is either greater or less than the number herein-before mentioned.

Prices in respect of billeting.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Act the prices specified in the Schedule to this Act.

AMENDMENT OF ARMY ACT.

Amendment of s. 46 of Army Act with respect to powers of commanding officers.

4. With a view to reducing the number of cases which have to be sent for trial by courts-martial owing to the limited powers of punishment exerciseable by commanding officers, the maximum period of detention which may be awarded by a commanding officer who deals with a case summarily shall be twenty-eight days, and accordingly "twenty-eight" shall be substituted for "fourteen" in paragraph (*a*) of subsection (2) of section forty-six of the Army Act, and subsection (4) of the same section shall be repealed.

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where meals furnished.	Sixpence per night.
Breakfast as specified in Part I. of the Second Schedule to the Army Act.	Fourpence each.
Dinner as so specified - - - - - -	Elevenpence halfpenny each.
Supper as so specified - - - - - -	Twopence halfpenny each.
Where no meals furnished, lodging and attendance, and candles, vinegar, salt, and the use of fire, and the necessary utensils for dressing and eating his meat.	Sixpence per day.
Stable room and ten pounds of oats, twelve pounds of hay, and eight pounds of straw per day for each horse.	One shilling and ninepence per day.
Lodging and attendance for officer - - -	Two shillings per night.

Note.—An officer shall pay for his food.

CHAPTER 7.

An Act to amend the Development and Road Improvement Funds Act, 1909. [29th April 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Increase of number of Development Commissioners.
9 Edw. 7. c. 47.

1. "Eight" shall be substituted for "five" as the number of Development Commissioners who may be appointed under section three of the Development and Road Improvement Funds Act, 1909, and after the first two years have elapsed one Commissioner shall retire every year, instead of every second year as provided by the said section, and "four" shall be substituted for "three" in subsection (4) of section three of the principal Act as the number of the quorum by which the Commissioners may act.

Pensions.
22 Vict. c. 26.

2.—(1) Where a person appointed to the office of Development Commissioner or member of the Road Board with a salary is at the time of his appointment a civil servant within the meaning of the Superannuation Acts, 1834 to 1909, section twelve of the Superannuation Act, 1859 (which relates to the retention of the right to superannuation on transfer to other employment) shall apply in like manner as if such office was public employment under the Crown and was a high office abroad conferred for a limited period within the meaning of that section :

Provided that such part of any superannuation or other allowance or gratuity awarded by virtue of this section as the Treasury may determine shall be paid out of the Development Fund or Road Improvement Grant, as the case may be.

(2) The Development Commissioners and the Road Board may, with the approval of the Treasury, make schemes providing for the grant of superannuation and other allowances or gratuities to or for the benefit of such officers employed by them as may be from time to time approved by the Treasury, and may, out of the Development Fund and the Road Improvement Grant respectively, pay to such officers on retirement or to their legal representatives on death such superannuation and other allowances or gratuities under the schemes as the Treasury may sanction in each case, and the Treasury may determine the Development Fund and the Road Improvement Grant to be public funds for the purposes of the Superannuation Act, 1892.

55 & 56 Vict. c. 40.

Correction of clerical error in section 11 (5) of Act.

3. In subsection (5) of section eleven of the Development and Road Improvement Funds Act, 1909, for the reference to subsection (3) of section five of that Act there shall be substituted a reference to subsection (2) of the same section.

Short Title.

4. This Act may be cited as the Development and Road Improvement Funds Act, 1910, and the Development and Road Improvement Funds Act, 1909, and this Act may be cited together as the Development and Road Improvement Funds Acts, 1909 and 1910.

CHAPTER 8.

An Act to grant certain Duties of Customs and Inland Revenue (including Excise), to alter other Duties, and to amend the Law relating to Customs and Inland Revenue (including Excise), and to make other financial provisions. [29th April 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

PART I.

DUTIES ON LAND VALUES.

Increment Value Duty.

Duty on increment value.

1. Subject to the provisions of this Part of this Act, there shall be charged, levied, and paid on the increment value of any land a duty, called increment value duty, at the rate of one pound for every complete five pounds of that value accruing after the thirtieth day of April nineteen hundred and nine, and—

(*a*) on the occasion of any transfer on sale of the fee simple of the land or of any interest in the land, in pursuance of any contract made after the commencement of this Act, or the grant, in pursuance of any contract made after the commencement of this Act, of any lease (not being a lease for a term of years not exceeding fourteen years) of the land; and

(*b*) on the occasion of the death of any person dying after the commencement of this Act, where the fee simple of the land or any interest in the land is comprised in the property passing on the death of the deceased within the meaning of sections one and two, subsection (1) (*a*), (*b*), and (*c*), and subsection three, of the Finance Act, 1894, as amended by any subsequent enactment; and 57 & 58 Vict. c. 30.

(*c*) where the fee simple of the land or any interest in the land is held by any body corporate or by any body unincorporate as defined by section twelve of the Customs and Inland Revenue Act, 1885, in such a manner or on such permanent trusts that the land or interest is not liable to death duties, on such periodical occasions as are provided in this Act, 48 & 49 Vict. c. 51.

the duty, or proportionate part of the duty, so far as it has not been paid on any previous occasion, shall be collected in accordance with the provisions of this Act.

Definition of increment value.

2.—(1) For the purposes of this Part of this Act the increment value of any land shall be deemed to be the amount (if any) by which the site value of the land, on the occasion on which increment value duty is to be collected as ascertained in accordance with this section, exceeds the original site value of the land as ascertained in accordance with the general provisions of this Part of this Act as to valuation.

(2) The site value of the land on the occasion on which increment value duty is to be collected shall be taken to be—

(*a*) where the occasion is a transfer on sale of the fee simple of the land, the value of the consideration for the transfer; and

(*b*) where the occasion is the grant of any lease of the land, or the transfer on sale of any interest in the land, the value of the fee simple of the land, calculated on the basis of the value of the consideration for the grant of the lease or the transfer of the interest; and

(*c*) where the occasion is the death of any person, and the fee simple of the land is property passing on that death, the principal value of the land as ascertained for the purposes of Part I. of the Finance Act, 1894, and where any interest in the land is property passing on that death the value of the fee simple of the land calculated on the basis of the principal value of the interest as so ascertained; and 57 & 58 Vict. c. 30.

(*d*) where the occasion is a periodical occasion on which the duty is to be collected in respect of the fee simple of any land or of any interest in any land held by a body corporate or unincorporate, the total value of the land on that occasion to be estimated in accordance with the general provisions of this Part of this Act as to valuation;

subject in each case to the like deductions as are made, under the general provisions of this Part of this Act as to valuation, for the purpose of arriving at the site value of land from the total value.

(3) Where it is proved to the Commissioners on an application made for the purpose within the time fixed by this section that the site value of any land at the time of any transfer on sale of the fee simple of the land or of any interest in the land, which took place at any time within twenty years before the thirtieth day of April, nineteen hundred and nine, exceeded the original site value of the land as ascertained under this Act, the site value at that time shall be substituted, for the purposes of increment value duty, for the original site value as so ascertained, and the provisions of this Part of this Act shall apply accordingly.

Site value shall be estimated for the purposes of this provision by reference to the consideration given on the transfer in the same manner as it is estimated by reference to the consideration given on a transfer where increment value duty is to be collected on the occasion of such a transfer after the passing of this Act.

This provision shall apply to a mortgage of the fee simple of the land or any interest in land in the same manner as it applies to a transfer, with the substitution of the amount secured by the mortgage for the consideration.

An application for the purpose of this section must be made within three months after the original site value of the land has been finally settled under this Part of this Act.

General provisions as to collection of increment value duty.

3.—(1) On each occasion on which increment value duty is collected on the increment value of any land, such an amount of duty shall be deemed to be unsatisfied as the Commissioners determine, after giving credit for the amount of duty paid on previous occasions. The Commissioners shall make such apportionments and re-apportionments of any duty paid on previous occasions as they think necessary for the purpose of giving effect to this provision.

(2) Where increment value duty is collected on the occasion of the transfer or passing on death of the fee simple of any land, or on any periodical occasion in the case of land held in fee simple by a body corporate or unincorporate, the whole amount of the duty which is determined to be unsatisfied shall be collected by the Commissioners in accordance with rules made by them for the purpose.

(3) Where increment value duty is collected on the occasion of the grant of a lease, or on the transfer or passing on death of any interest in land, or on any periodical occasion in the case of an interest in land held by a body corporate or unincorporate, such proportionate part of the duty shall be collected as may be determined by the Commissioners to be payable in respect of the interest in land created, transferred, passing on death, or held, in accordance with rules made by them for the purpose.

(4) Where on the occasion of the death of any person the property passing on the death comprises settled land in which the deceased or any other person had an interest ceasing on the death of the deceased, then—

(*a*) if the subject of the settlement at the time of the death is the fee simple of the land, increment value duty shall be collected as if the fee simple of the land passed; and

(*b*) if the subject of the settlement at the time of the death is any other interest in the land, increment value duty shall be collected as if that interest passed;

but that duty shall not be collected on any such occasion if under the provisions of section five of the Finance Act, 1894, as amended by any subsequent enactment, estate duty is not payable in respect of the settled land.

(5) For the purpose of the collection of duty on the increment value of any land under this section, the increment value shall be deemed to be reduced on the first occasion for the collection of increment value duty by an amount equal to ten per cent. of the original site value of the land, and on any subsequent occasion by an amount equal to ten per cent. of the site value on the last preceding occasion for the collection of increment value duty, and the amount of duty to be collected shall be remitted in whole or in part accordingly.

Any duty which by reason of this provision is remitted on any occasion shall not be collected and shall be deemed to have been paid:

Provided that no remission shall be given under this provision on any occasion which will make the amount of the increment value on which duty has been remitted during the preceding period of five years exceed twenty-five per cent. of the site value of the land on the last occasion for the collection of increment value duty prior to the commencement of that period or of the original site value if there has then been no such occasion.

(6) Increment value duty shall be a stamp duty collected and recovered in accordance with the provisions of this Act.

Collection and recovery of duty in cases of transfers and leases.

4.—(1) On any transfer on sale of the fee simple of any land or of any interest in land, or on the grant of any lease of any land for a term exceeding fourteen years, increment value duty shall be assessed by the Commissioners and paid by the transferor or lessor, as the case may be.

(2) It shall be the duty of the transferor or lessor, on the occasion of any transfer on sale of the fee simple of any land or of any interest in land or on the grant of any lease of any land for a term exceeding fourteen years, to present to the Commissioners, in accordance with regulations made by them, the instrument by means of which the transfer or the lease is effected or agreed to be effected or reasonable particulars thereof for the purpose of the assessment of duty thereon, and, if the

transferor or lessor fails to comply with this provision, he shall be liable on summary conviction to a fine not exceeding ten pounds, and to pay interest at the rate of five per cent. per annum on any duty ultimately payable by him as from the date on which the instrument has been executed, but any person aggrieved by any conviction or order of a court of summary jurisdiction under this provision may appeal therefrom to a court of quarter sessions.

54 & 55 Vict. c. 39.

(3) Any such instrument shall not, for the purposes of section fourteen of the Stamp Act, 1891, and notwithstanding anything in section twelve of that Act, be deemed to be duly stamped unless it is stamped—

(*a*) either with a stamp denoting that the increment value duty has been assessed by the Commissioners and paid in accordance with the assessment; or

(*b*) with a stamp denoting that all particulars have been delivered to the Commissioners, which, in their opinion, are necessary for the purpose of enabling them to assess the duty, and that security has been given for the payment of duty in any case where the Commissioners have required security; or

(*c*) with a stamp denoting that upon the occasion in question no increment value duty was payable;

but where an instrument is so stamped, it shall, notwithstanding any objection relating to the increment value duty, be deemed to be duly stamped so far as respects that duty.

(4) Any duty assessed by the Commissioners under this section shall be a debt due to the Crown from the transferor or lessor, as the case may be, and for the purpose of calculating the amount of increment value duty to be collected on any subsequent occasion shall be deemed to have been paid.

(5) Regulations may be made by the Commissioners with respect to the mode in which any instrument is to be presented to them in order to be dealt with under this section, and for dispensing with the presentation of any instrument, or particulars thereof, in cases where arrangements are made for obtaining those particulars through any registry of lands, deeds, or title, or through a Register of Sasines, and with respect to the mode in which any application for a return of duty under this section is to be made, and for the payment of any increment value duty by instalments in the case of any lease or transfer on sale where the consideration is in the form of a periodical payment; and the Commissioners shall deal with any instrument presented to them and allow payment by instalments in accordance with those regulations. The regulations shall provide that where the duty to be collected on the grant of a lease is payable by instalments, and the lease is determined before all such instalments have fallen due, the instalments which have not fallen due shall be remitted, and that in that case the amount of duty which, under this section, is deemed to have been paid shall be reduced by the amount of the instalments so remitted.

(6) In any case where increment value duty shall have been paid under the provisions of this section, but the transaction in respect of which the duty shall have been paid was subsequently not carried into execution, the duty shall be returned to the transferor or lessor on his making application to the Commissioners within two years after the payment of the duty in accordance with regulations to be made by them under this section, and in that case the duty returned shall not be deemed to have been paid for the purposes of this section.

(7) Where any agreement for a transfer or agreement for a lease is stamped in accordance with this section, it shall not be necessary to stamp any conveyance, assignment, or lease made subsequently to and in conformity with the agreement, but the Commissioners shall, if an application is made to them for the purpose, denote on the conveyance, assignment, or lease the amount of duty paid.

Collection and recovery of duty in case of death. 57 & 58 Vict. c. 30.

5. The provisions as to the assessment, collection, and recovery of estate duty under the Finance Act, 1894, shall apply as if increment value duty to be collected on the occasion of the death of any person were estate duty; but, where any interest in land in respect of which increment value duty is payable is property passing to the personal representative as such, the duty shall be payable out of that interest in land in exoneration of the rest of the deceased's estate, and shall be collected upon an account to be delivered by the personal representative, setting forth the particulars of the increment value in respect of the property:

Provided that in respect of all property of the deceased, other than that assessed to increment value duty, the Crown shall, as a creditor in respect of such increment value duty, rank pari passu with the other creditors of the deceased.

Collection and recovery of duty in case of property held by bodies corporate or unincorporate. 48 & 49 Vict. c. 51.

6.—(1) Where the fee simple of any land or any interest in land is held by any body corporate or by any body unincorporate, as defined by section twelve of the Customs and Inland Revenue Act, 1885, in such a manner or on such permanent trusts that the land or interest is not liable to death duties, the occasions on which increment value duty is to be collected shall be the fifth day of April in the year nineteen hundred and fourteen and in every subsequent fifteenth year.

(2) The account to be delivered under section fifteen of the Customs and Inland Revenue Act, 1885, shall, in the case of the account to be delivered in the year nineteen hundred and fourteen and in every subsequent fifteenth year, contain an account of the increment value of the land, as on the preceding fifth day of April, and that section shall, save as in this Act is hereafter provided, apply for the purpose of increment value duty, whether the body corporate or unincorporate are chargeable with duty under Part II. of the Customs and Inland Revenue Act, 1885, or not.

(3) The provisions of sections thirteen to eighteen, of subsection (1) of section nineteen, and of section twenty of the Customs and Inland Revenue Act, 1885 (with the exception of any provisions relating to appeals), shall have effect for the purpose of the assessment and recovery of increment value duty as they have effect for the purpose of the duty charged under section eleven of that Act:

Provided that increment value duty may, if the body corporate or unincorporate chargeable therewith so desire, be paid by fifteen equal yearly instalments, and the first instalment shall be due immediately after the assessment of the duty.

Any part of any duty so payable by instalments may be paid up at any time.

(4) Any increment value duty assessed by the Commissioners on an account delivered in accordance with this section shall, for the purpose of determining the amount of increment value duty to be collected on any subsequent occasion, be deemed to have been paid.

(5) Nothing in this section shall affect the collection of increment value duty on the occasion of the grant of any lease or the transfer on sale of the fee simple of any land or any interest in land by a body corporate or unincorporate, or oblige an account to be delivered of the increment value of any land on any periodical occasion, if, under the subsequent provisions of this Part of this Act, increment value duty in respect thereof is not to be collected on that occasion.

Exemption for agricultural land.

7. Increment value duty shall not be charged in respect of agricultural land while that land has no higher value than its market value at the time for agricultural purposes only:

Provided that any value of the land for sporting purposes, or for other purposes dependent upon its use as agricultural land, shall be treated as value for agricultural purposes only, except where the value for any such purpose exceeds the agricultural value of the land.

Exemption of small houses and properties in owner's occupation.

8.—(1) Increment value duty shall not be charged on the increment value of any land, being the site of a dwelling-house, where immediately before the occasion on which the duty is to be collected the house was, and had been for twelve months previously, used by the owner thereof as his residence, and the annual value of the house, as adopted for the purpose of income tax under Schedule A., does not exceed—

(*a*) in the case of a house situated in the administrative county of London, forty pounds; and

(*b*) in the case of a house situated in a borough or urban district with a population according to the last-published Census for the time being of fifty thousand or upwards, twenty-six pounds; and

(*c*) in the case of a house situated elsewhere, sixteen pounds.

(2) Increment value duty shall not be charged on the increment value of any agricultural land where, immediately before the occasion on which the duty is to be collected, the land was, and had been for twelve months previously, occupied and cultivated by the owner thereof, and the total amount of that land, together with any other land belonging to the same owner, does not exceed fifty acres, and the average total value of the land does not exceed seventy-five pounds per acre:

Provided that the exemption under this provision shall not apply to any land occupied together with a dwelling-house the annual value of which, as adopted for income tax under Schedule A., exceeds thirty pounds.

(3) Where a dwelling-house is valued for the purposes of income tax under Schedule A. together with other land, and it is necessary for the purpose of this section to determine the annual value of the dwelling-house, the total annual value shall be divided between the dwelling-house and the other land in such manner as the Commissioners may determine.

(4) For the purposes of this section—

(*a*) the expression "owner" includes a person who holds land under a lease which was originally granted for a term of fifty years or more; but in such a case nothing in this section shall prevent the collection of increment value duty so far as it is payable in respect of any other interest in the land other than that leasehold interest; and

(*b*) the site of a dwelling-house shall include any offices, courts, and yards, and gardens not exceeding one acre in extent, occupied together with the dwelling-house.

(5) Any increment value duty which would, but for this section, be charged shall, for the purpose of the provisions of this Act as to the collection of the duty, be deemed to have been paid.

Special provision for increment value duty in the case of land used for games and recreation.

9. Increment value duty shall not be collected on any periodical occasion in respect of the fee simple of, or any interest in, any land which is held by any body corporate or unincorporate, without any view to the payment of any dividend or profit out of the revenue thereof, bonâ fide for the purpose of games or other recreation, if the Commissioners are satisfied that the land is so used under some agreement with the owner which as originally made could not be determined for a period of at least five years, or under other circumstances which render it probable that the land will continue to be so used, without prejudice, however, to the collection of the duty on any other occasion.

Provision as to Crown lands, &c.

10.—(1) Any increment value duty in respect of the fee simple of, or any interest in, any land held by, or in trust for, His Majesty or any department of Government, which would have been collected on any occasion had it been held by a

private person, shall for the purposes of the provisions of this Act as to the collection of increment value duty be deemed to have been paid.

10 Geo. 4. c. 50. 8 Edw. 7. c. 48.

(2) Neither section seventy-seven of the Crown Lands Act, 1829, nor section thirty-eight of the Post Office Act, 1908, nor any other enactment exempting from stamp duty any document made or executed on behalf of, or for the purpose of, the Crown or any Government department, shall apply so as to prevent increment value duty being collected on any instrument by which the transfer on sale of the fee simple of, or any interest in, any land, or the grant of any lease of any land, to the Crown or to any Government department, or to any officer on behalf of, or for the purposes of, the Crown or any Government department, is effected or agreed to be effected.

Special provision as to flats.

11. Where a building is used for the purpose of separate tenements, flats, or dwellings, the grant of a lease of any such separate tenement, flat, or dwelling, and the transfer on sale or passing on death of any lease of any such separate tenement, flat, or dwelling, shall not be an occasion on which increment value duty is to be collected under this Act, nor shall duty be collected on any periodical occasion from a body corporate or unincorporate where the interest held by the body is only a leasehold interest in any such separate tenement, flat, or dwelling.

Provision as to claims for deductions.

12. A person shall not be entitled to claim any deduction for the purpose of ascertaining the site value of any land on any occasion on which increment value duty becomes payable if the deduction is one which could have been, but was not, claimed for the purpose of ascertaining the original site value of the land.

Reversion Duty.

Reversion duty.

13.—(1) On the determination of any lease of land there shall be charged, levied, and paid, subject to the provisions of this Part of this Act, on the value of the benefit accruing to the lessor by reason of the determination of the lease a duty, called reversion duty, at the rate of one pound for every complete ten pounds of that value.

(2) For the purposes of this section the value of the benefit accruing to the lessor shall be deemed to be the amount (if any) by which the total value (as defined for the purpose of the general provisions of this Part of this Act relating to valuation) of the land at the time the lease determines, subject to the deduction of any part of the total value which is attributable to any works executed or expenditure of a capital nature incurred by the lessor during the term of the lease and of all compensation payable by such lessor at the determination of the lease, exceeds the total value of the land at the time of the original grant of the lease, to be ascertained on the basis of the rent reserved and payments made in consideration of the lease (including, in

cases where a nominal rent only has been reserved, the value of any covenant or undertaking to erect buildings or to expend any sums upon the property), but, where the lessor is himself entitled only to a leasehold interest, the value of the benefit as so ascertained shall be reduced in proportion to the amount by which the value of his interest is less than the value of the fee simple.

Exemptions from reversion duty, and allowances.

14.—(1) Where, in the case of a reversion to a lease purchased before the thirtieth day of April nineteen hundred and nine, the lease on which the reversion is expectant determines within forty years of the date of the purchase, no reversion duty shall be charged under this Part of this Act on the determination of the lease: Provided that this exemption shall not apply where the lease is determined within forty years by agreement between the lessor and the lessee, whether express or implied, not contained in the lease itself, unless the lease would, apart from any such agreement, have determined within that period.

(2) No reversion duty shall be charged on the determination of the lease of any land which is at the time of the determination agricultural land, nor on the determination of a lease, the original term of which did not exceed twenty-one years, nor shall reversion duty be charged where the interest of the lessor expectant on the determination of a lease is a leasehold interest which does not exceed that number of years.

(3) Where a lease of any land is determined before the expiration of the term of the lease by agreement between the lessor and the lessee, whether express or implied, and a fresh lease of the land is then granted to the lessee the term of which extends at least twenty-one years beyond the date on which the original lease would have expired, the Commissioners shall make an allowance in respect of the reversion duty payable of two and a half per cent. of the duty for every year of the original term of the lease which is unexpired when the lease is determined, and any sum so allowed shall be treated as having been paid:

Provided that the allowance shall not exceed fifty per cent. of the whole duty payable.

(4) Where on any occasion on which increment value duty is due in respect of any increment value it is proved to the satisfaction of the Commissioners that reversion duty has been paid in respect of any benefit accruing to a lessor, or part of such a benefit, which is identical with the increment value, such sums as the Commissioners determine to have been paid in respect of the benefit or part of the benefit shall be treated as being also a payment on account of increment value duty; and where on any occasion on which reversion duty is due in respect of any benefit accruing to a lessor, it is shown to the satisfaction of the Commissioners that increment value duty has been paid on any increment value which is identical with that benefit or any part of that benefit, such sums as the Commissioners

determine to have been paid in respect of that value shall be treated as being also a payment on account of the reversion duty in respect of that benefit or part of a benefit.

(5) Where a reversion has been mortgaged before the thirtieth day of April nineteen hundred and nine, and the mortgagee has foreclosed before the lease on which the reversion is expectant determines, the mortgagee shall not be liable to pay reversion duty in excess of the amount by which the total value of the land at the time of the determination of the lease exceeds the amount payable under the mortgage at the date of the foreclosure.

Recovery of reversion duty.

15.—(1) Reversion duty shall be recoverable from any lessor to whom any benefit accrues from the determination of a lease as a debt due to His Majesty, but shall rank pari passu with all other debts due from such lessor.

(2) Every lessor shall, on the determination of a lease on the determination of which reversion duty is payable under this section, deliver an account to the Commissioners setting forth the particulars of the land and the estimated value of the benefit accruing to the lessor by the determination of the lease.

(3) If any person who is under an obligation to deliver an account under this section knowingly fails to deliver such an account within the period of three months after the determination of the lease, he shall be liable to pay to His Majesty a sum not exceeding ten per cent. upon the amount of any duty payable under this section, and a like penalty for every three months after the first month during which the failure continues.

48 & 49 Vict. c. 51.

(4) Section seventeen of the Customs and Inland Revenue Act, 1885 (which relates to the power to assess duty according to accounts rendered, and to obtain other accounts), shall apply with respect to any account delivered under this section (with the exception of any provisions relating to appeals).

Undeveloped Land Duty.

Duty on site value of undeveloped land.

16.—(1) Subject to the provisions of this Part of this Act, there shall be charged, levied, and paid for the financial year ending the thirty-first day of March nineteen hundred and ten, and every subsequent financial year in respect of the site value of undeveloped land a duty, called undeveloped land duty, at the rate of one halfpenny for every twenty shillings of that site value.

(2) For the purposes of this Part of this Act, land shall be deemed to be undeveloped land if it has not been developed by the erection of dwelling-houses or of buildings for the purposes of any business, trade, or industry other than agriculture (but including glasshouses or greenhouses), or is not otherwise used bonâ fide for any business, trade, or industry other than agriculture:

Provided that—

(*a*) Where any land having been so developed or used reverts to the condition of undeveloped land owing

to the buildings becoming derelict, or owing to the land ceasing to be used for any business, trade, or industry other than agriculture, it shall, on the expiration of one year after the buildings have so become derelict or the land ceases to be so used, as the case may be, be treated as undeveloped land for the purposes of undeveloped land duty until it is again so developed or used; and

(*b*) Where the owner of any land included in any scheme of land development shows that he or his predecessors in title have, with a view to the land being developed or used as aforesaid, incurred expenditure on roads (including paving, curbing, metalling, and other works in connexion with roads) or sewers, that land shall, to the extent of one acre for every complete hundred pounds of that expenditure, for the purposes of this section, be treated as land so developed or used although it is not for the time being actually so developed or used, but, for the purposes of this provision, no expenditure shall be taken into account if ~~ten~~ twenty years have elapsed since the date of the expenditure, or if after the date of the expenditure the land having been developed reverts to the condition of undeveloped land, and in a case where the amount of the expenditure does not cover the whole of the land included in the scheme of land development, the part of the land to be treated as land developed or used as aforesaid shall be determined by the Commissioners as being the land with a view to the development or use of which as aforesaid the expenditure has been in the main incurred.

(3) For the purposes of undeveloped land duty, the site value of undeveloped land shall be taken to be the value adopted as the original site value or, where the site value has been ascertained under any subsequent periodical valuation of undeveloped land for the time being in force, the site value as so ascertained:

Provided that where increment value duty has been paid in respect of the increment value of any undeveloped land, the site value of that land shall, for the purposes of the assessment and collection of undeveloped land duty, be reduced by a sum equal to five times the amount paid as increment value duty.

(4) For the purposes of undeveloped land duty undeveloped land does not include the minerals.

Exemptions from undeveloped land duty, and allowances.

17.—(1) Undeveloped land duty shall not be charged in respect of any land where the site value of the land does not exceed fifty pounds per acre.

(2) In the case of agricultural land of which the site value exceeds fifty pounds per acre, undeveloped land duty shall only

be charged on the amount by which the site value of the land exceeds the value of the land for agricultural purposes.

(3) Undeveloped land duty shall not be charged—

(*a*) On the site value of any parks, gardens, or open spaces which are open to the public as of right; or

(*b*) On the site value of any woodlands, parks, gardens, or open spaces reasonable access to which is enjoyed by the public or by the inhabitants of the locality (including access regularly enjoyed by any of the naval or military forces of the Crown for the purpose of training or exercise) where, in the opinion of the Commissioners, that access is of public benefit; or

(*c*) On the site value of any land where it is shown to the Commissioners that the land is being kept free of buildings in pursuance of any definite scheme, whether framed before or after the passing of this Act, for the development of the area of which the land forms part, and where, in the opinion of the Commissioners, it is reasonably necessary in the interests of the public, or in view of the character of the surroundings or neighbourhood, that the land should be so kept free from buildings; or

(*d*) On the site value of any land which is bonâ fide used for the purpose of games or other recreation where the Commissioners are satisfied that the land is so used under some agreement with the owner which, as originally made, could not be determined for a period of at least five years, or where, in the opinion of the Commissioners, other circumstances render it probable that the land will continue to be so used.

Where any land kept free from buildings in pursuance of any definite scheme has received the benefit of an exemption from undeveloped land duty by virtue of this section, that land shall not be built upon unless the Local Government Board give their consent, on being satisfied that it is desirable in the interests of the public that the restriction on building should be removed; and any such consent may be given subject to such conditions as to the mode in which the land is to be built upon as the Local Government Board think desirable under the circumstances.

The opinion of the Commissioners as to matters which are expressed to be matters for the opinion of the Commissioners under this subsection shall be final and not subject to any appeal.

(4) Undeveloped land duty shall not be charged on the site value of any land not exceeding an acre in extent occupied together with a dwelling-house or on the site value of any land

being gardens or pleasure grounds so occupied when the site value of the gardens and pleasure grounds together with the site value of the dwelling-house does not exceed twenty times the annual value of the gardens, pleasure grounds, and dwelling-house as adopted for the purpose of income tax under Schedule A.:

Provided that the exemption under this provision shall not apply so as to exempt more than five acres, and where the land, gardens, or pleasure grounds occupied together with a dwelling-house exceed five acres in extent, those five acres shall be exempted which are determined by the Commissioners to be most adapted for use as gardens or pleasure grounds in connexion with the dwelling-house.

Where the dwelling-house, gardens, and pleasure grounds are valued for the purpose of income tax under Schedule A., together with other land, the total annual value shall be divided between the dwelling-house, gardens, and pleasure grounds and the other land in such manner as the Commissioners may determine.

(5) Where agricultural land is at the time of the passing of this Act held under a tenancy originally created by a lease or agreement made or entered into before the thirtieth day of April nineteen hundred and nine, undeveloped land duty shall not be charged on the site value of the land during the original term of that lease or agreement while the tenancy continues thereunder. Provided that where the landlord has power to determine the tenancy of the whole or any part of the land, the tenancy of the land or that part of the land shall not be deemed for the purposes of this provision to continue after the earliest date after the commencement of this Act at which it is possible to determine the tenancy under that power.

Exemption of small holdings from undeveloped land duty.

18. Undeveloped land duty shall not be charged on the site value of any agricultural land, occupied and cultivated by the owner thereof, where the total value of that land, together with any other land belonging to the same owner, does not exceed five hundred pounds.

For the purposes of this provision the expression "owner" includes a person who holds land under a lease which was originally granted for a term of fifty years or more.

Recovery of undeveloped land duty.

19. Undeveloped land duty shall be assessed by the Commissioners and shall be payable at any time after the first day of January of the year for which the duty is charged, and any such duty for the time being unpaid shall be recoverable from the owner of the land for the time being as a debt due to His Majesty, and shall be borne by that owner notwithstanding any contract to the contrary.

If at any time undeveloped land duty is not assessed within the year for which it is charged, owing to there being no value either shown in the provisional valuation or finally settled on which the duty can be assessed, or for any other reason, the duty may be assessed at any time, and shall be payable at any time after the expiration of two months from the date of the

assessment, so, however, that no such duty shall be assessed more than three years after the expiration of the year for which it is charged.

Mineral Rights Duty and Provisions as to Minerals.

Mineral rights duty.

20.—(1) There shall be charged, levied, and paid for the financial year ending the thirty-first day of March nineteen hundred and ten and every subsequent financial year on the rental value of all 'rights to work minerals' and of all mineral wayleaves, a duty (in this Act referred to as a mineral rights duty) at the rate in each case of one shilling for every twenty shillings of that rental value.

(2) The rental value shall be taken to be—

(*a*) Where the right to work the minerals is the subject of a mining lease, the amount of rent paid by the working lessee in the last working year in respect of that right; and

(*b*) Where minerals are being worked by the proprietor thereof, the amount which is determined by the Commissioners to be the sum which would have been received as rent by the proprietor in the last working year if the right to work the minerals had been leased to a working lessee for a term and at a rent and on conditions customary in the district, and the minerals had been worked to the same extent and in the same manner as they have been worked by the proprietor in that year:

Provided that the Commissioners shall cause a copy of their valuation of such rent to be served on the proprietor; and

(*c*) In the case of a mineral wayleave, the amount of rent paid by the working lessee in the last working year in respect of the wayleave:

Provided that if in any special case it is shown to the Commissioners that the rent paid by a working lessee exceeds the rent customary in the district, and partly represents a return for expenditure on the part of any proprietor of the minerals which would ordinarily have been borne by the lessee, the Commissioners shall substitute as the rental value of the right to work the minerals or the mineral wayleaves, as the case may be, such rent as the Commissioners determine would have been the rent customary in the district if the expenditure had been borne by the lessee.

(3) Every proprietor of any minerals and every person to whom any rent is paid in respect of any right to work minerals or of any mineral wayleave shall, upon notice being given to him by the Commissioners requiring him to give particulars as to the amount received by him in respect of the right or wayleave, as the case may be, and where the proprietor is working the minerals, particulars as to the minerals worked, make a return in

the form required by the notice, and within the time, not being less than thirty days, specified in the notice, and in default shall be liable to a penalty not exceeding fifty pounds to be recovered in the High Court.

(4) Mineral rights duty shall be assessed by the Commissioners and shall be payable at any time after the first day of January in the year for which the duty is charged, and any such duty for the time being unpaid shall be recoverable as a debt due to His Majesty from the proprietor of the minerals, where the proprietor is working the minerals, and in any other case from the immediate lessor of the working lessee. As between the immediate lessor and the working lessee, the duty shall be borne by the immediate lessor, notwithstanding any contract to the contrary, whether made before or after the passing of this Act.

(5) Mineral rights duty shall not be charged in respect of common clay, common brick clay, common brick earth, or sand, chalk, limestone, or gravel.

Deduction of duty in case of intermediate leases of minerals.

21.—(1) Any immediate lessor who under this Act pays any mineral rights duty, and is himself a lessee of the right to work the minerals or of the wayleave in respect of which the duty is paid, shall be entitled to deduct from the rent paid by him in respect of the right to work the minerals or the wayleave, as the case may be, to his lessor a sum equal to the mineral rights duty on a rental value of the same amount as the rent payable; and any person from whose rent any such deduction is made may make a similar deduction from any rent paid by him in respect of the right to work the minerals or in respect of the wayleave, as the case may be.

(2) Any person in receipt of rent from which a deduction may be made under this section shall allow the deduction, and the person making the deduction shall be discharged from the payment of an amount of rent equal to the amount deducted, and any contract for the payment of rent without allowing such a deduction shall be void.

(3) If any person refuses to allow a deduction which he is required to allow under this section, he shall be liable to a penalty not exceeding fifty pounds to be recovered in the High Court.

(4) Where in any special case mineral rights duty has been charged on a rental value based on a rent which has been substituted under the provisions of this Act for the rent actually payable by the working lessee, or where in any special case the rental value with reference to which increment value duty is charged has been reduced under the provisions of this Act for the purposes of the collection of that duty, the Commissioners shall, on the application of any lessor from whose rent a deduction may be made in respect of mineral rights duty or increment value duty, as the case may be, make a corresponding substitution or reduction as regards that rent, if they consider that the

grounds for the substitution or reduction, as the case may be, are applicable in the case of the rent with respect to which the application is made.

Special provisions as to increment value duty and reversion duty in the case of minerals worked or leased.

22.—(1) No reversion duty shall be charged on the determination of a mining lease, and no increment value duty shall be charged on the occasion of the grant of a mining lease or in respect of minerals which are comprised in a mining lease, or are being worked, except as a duty payable annually in manner provided by this Act.

(2) Increment value duty shall not be charged in the case of any minerals which were, on the thirtieth day of April nineteen hundred and nine, either comprised in a mining lease or being worked by the proprietor, so long as the minerals are for the time being either comprised in a mining lease, or being worked by the proprietor:

Provided that the exemption under this section shall continue to apply in the case of any minerals, although they cease for a temporary period to be comprised in a mining lease or to be worked, so long as the period does not exceed two years.

(3) Increment value duty in respect of the increment value of minerals which are comprised in a mining lease or are being worked shall, where that duty is chargeable, be charged annually; and the increment value shall, instead of being estimated as a capital sum, be taken to be the sum (if any) by which, in each year during which the lease continues or the minerals are being worked, as the case may be, the rental value on which mineral rights duty is charged in respect of the right to work the minerals exceeds the annual equivalent of the original capital value of the minerals, or the capital value of the minerals on the last preceding occasion on which increment value duty has been collected otherwise than as an annual duty, if increment value duty has been so collected before the minerals have become comprised in a mining lease or have commenced to be worked; and the annual equivalent of any such capital value of the minerals shall be taken to be two twenty-fifth parts of that capital value.

(4) If in any case it is shown to the Commissioners that the rental value on which mineral rights duty is charged represents in part a return for money expended within fifteen years by a lessor in boring or otherwise proving the minerals, the rental value shall be reduced for the purposes of the collection of increment value duty by the amount which represents that return.

(5) Increment value duty payable annually under this section shall, instead of being collected as provided by this Act in other cases, be recoverable in the same manner as mineral rights duty, with the same right of deduction.

(6) Any proprietor or lessor of any minerals who pays increment value duty in pursuance of this provision shall be entitled to be relieved in any year from the payment of mineral rights

duty, as such proprietor or lessor, up to the amount paid by him in that year in respect of increment value duty.

For the purposes of this provision, a deduction of any amount from the rent payable to a lessor on account of mineral rights duty shall be deemed to be a payment of that duty, and the relief may be given either by allowance or repayment or both of those means, as the occasion may require.

(7) Where minerals cease to be comprised in a mining lease or to be worked within the meaning of this section, the capital value of the minerals at the time shall be specially ascertained in accordance with the provisions of this Act, and the capital value as so ascertained shall be treated as the original capital value of the minerals.

(8) Nothing in this section shall apply to minerals which are exempt from mineral rights duty under this Act.

Application of provisions as to total and site value to minerals.

23.—(1) For the purposes of this Part of this Act, the total value of minerals means the amount which the fee simple of the minerals, if sold in the open market by a willing seller in their then condition, might be expected to realise, and the capital value of minerals means the total value, after allowing such deduction (if any) as the Commissioners may allow for any works executed or expenditure of a capital nature incurred bonâ fide by or on behalf of any person interested in the minerals for the purpose of bringing the minerals into working, or where the minerals have been partly worked, such deduction as is, in the opinion of the Commissioners, proportionate to the amount of minerals which have not been worked.

(2) For the purposes of valuation under this Part of this Act, all minerals shall be treated as a separate parcel of land; but, where the minerals are not comprised in a mining lease or being worked, they shall be treated as having no value as minerals, unless the proprietor of the minerals, in his return furnished to the Commissioners, specifies the nature of the minerals and his estimate of their capital value.

Minerals which are comprised in a mining lease or are being worked shall be treated as a separate parcel of land, not only for the purposes of valuation, but also for the purpose of the assessment of duty under this Part of this Act.

(3) The provisions of this Part of this Act with respect to valuation shall not apply to minerals which were, on the thirtieth day of April, nineteen hundred and nine, either comprised in a mining lease or being worked by the proprietor, so long as they are for the time being either comprised in a mining lease or being worked by the proprietor, nor shall such provisions apply to any minerals which cease for a temporary period to be comprised in a mining lease or to be worked so long as the period does not exceed two years.

(4) Except where the context otherwise requires, any references in this Part of this Act to the site value of land shall, in cases where the land consists solely of minerals, or

comprises minerals, be construed, so far as respects the minerals, as a reference to the capital value of the minerals.

Definitions for purpose of mineral provisions.

24. For the purpose of the provisions of this Act as to minerals—

The expression "proprietor" means the person for the time being entitled in possession to the minerals, or to the rents and profits thereof, or any part of those rents and profits, but does not include a person entitled as lessee other than a person entitled to the possession of land comprised in a lease for any long term of years to which section sixty-five of the Conveyancing and Law of Property Act, 1881, applies;

44 & 45 Vict. c. 41

The expression "rent" includes yearly or other rent, and shall, in addition to the meaning assigned to it for the general purposes of this Part of this Act, be construed as including any fine, premium, or foregift, and any payment, consideration, or benefit in the nature of a fine, premium, or foregift;

Where any rent is paid or rendered otherwise than in money or money's worth, the amount of the rent shall be taken to be such sum as the Commissioners consider to be the value thereof;

The expression "mining lease" means a lease for mining purposes, that is, for searching for, winning, working, getting, making merchantable, carrying away, or disposing of, mines and minerals, or purposes connected therewith, and includes an agreement for such lease, or any tenancy or licence, whether by deed, parol, or otherwise for mining purposes, and the expressions "lessor" and "lessee" shall in addition to the meaning assigned to them for the general purposes of this Part of this Act be construed so as to include respectively a licensor and a licensee;

The expression "working lessee" means as respects the right to work minerals the lessee who is actually working the minerals, or who would have the right actually to work the minerals if the minerals were worked, and as respects mineral way-leaves the lessee who is in actual enjoyment of the way-leave, and the expression "immediate lessor" shall be construed accordingly;

The expression "working year" means the year ending the thirtieth day of September, or such other day as may in any case be approved by the Commissioners; and the expression "last working year" means the working year completed immediately before the first day of January in any financial year for which the duty is paid;

Shamrock Steamship v C. I. R. 1913. 1 W. N. 3 Eq. 1914. K. B.

The expression "mineral way-leave" means any way-leave, air-leave, water-leave, or right to use a shaft granted to or enjoyed by a working lessee, whether above or under ground, for the purpose of access to or the conveyance of the minerals, or the ventilation or drainage of his mine or otherwise in connexion with the working of the minerals.

Where any minerals are at any time being worked by means of any colliery, mine, quarry, or open working, all the minerals which belong to the same proprietor, if the minerals are being worked by the proprietor, or which the lessee has power to work if the minerals are being worked by a lessee, and which would, in the ordinary course of events, be worked by the same colliery, mine, quarry, or open working, shall be deemed to be minerals which are being worked at that date.

Minerals which are being won for the purpose of being immediately worked shall be deemed to be minerals which are being worked.

Minerals shall be deemed to be comprised in a mining lease if the right to work the minerals is the subject of a mining lease, or if the minerals are being worked under the terms of such a lease, although the lease has expired.

Where the circumstances of a district are such that in the opinion of the Commissioners it is impracticable to fix any sum which satisfactorily represents a rent customary in the district, the rent which would be paid under similar circumstances and ordinary conditions elsewhere than in the district shall be substituted for the rent customary in the district.

Valuation for Purposes of Duties on Land Values.

Definition of values of land.

25.—(1) For the purposes of this Part of this Act, the gross value of land means the amount which the fee simple of the land, if sold at the time in the open market by a willing seller in its then condition, free from incumbrances, and from any burden, charge, or restriction (other than rates or taxes) might be expected to realise.

(2) The full site value of land means the amount which remains after deducting from the gross value of the land the difference (if any) between that value and the value which the fee simple of the land, if sold at the time in the open market by a willing seller, might be expected to realise if the land were divested of any buildings and of any other structures (including fixed or attached machinery) on, in, or under the surface, which are appurtenant to or used in connection with any such buildings, and of all growing timber, fruit trees, fruit bushes, and other things growing thereon.

(3) The total value of land means the gross value after deducting the amount by which the gross value would be diminished if the land were sold subject to any fixed charges and to any public rights of way or any public rights of user, and to any right of common and to any easements affecting the land, and to any covenant or agreement restricting the use of the land entered into or made before the thirtieth day of April nineteen hundred and nine, and to any covenant or agreement restricting the use of the land entered into or made on or after

as to rate: 4 Tierney Jones. See C.J.R. v. Q/Fitzwilliam 1913, 1 KB 184, 2 KB 593 C.A.

that date, if, in the opinion of the Commissioners, the restraint imposed by the covenant or agreement so entered into or made on or after that date was when imposed desirable in the interests of the public, or in view of the character and surroundings of the neighbourhood, and the opinion of the Commissioners shall in this case be subject to an appeal to the referee, whose decision shall be final.

(4) The assessable site value of land means the total value after deducting—

(*a*) The same amount as is to be deducted for the purpose of arriving at full site value from gross value; and

(*b*) Any part of the total value which is proved to the Commissioners to be directly attributable to works executed, or expenditure of a capital nature (including any expenses of advertisement) incurred bonâ fide by or on behalf of or solely in the interests of any person interested in the land for the purpose of improving the value of the land as building land, or for the purpose of any business, trade, or industry other than agriculture; and

(*c*) Any part of the total value which is proved to the Commissioners to be directly attributable to the appropriation of any land or to the gift of any land by any person interested in the land for the purpose of streets, roads, paths, squares, gardens, or other open spaces for the use of the public; and

(*d*) Any part of the total value which is proved to the Commissioners to be directly attributable to the expenditure of money on the redemption of any land tax, or any fixed charge, or on the enfranchisement of copyhold land or customary freeholds, or on effecting the release of any covenant or agreement restricting the use of land which may be taken into account in ascertaining the total value of the land, or to goodwill or any other matter which is personal to the owner, occupier, or other person interested for the time being in the land; and

(*e*) Any sums which, in the opinion of the Commissioners, it would be necessary to expend in order to divest the land of buildings, timber, trees, or other things of which it is to be taken to be divested for the purpose of arriving at the full site value from the gross value of the land and of which it would be necessary to divest the land for the purpose of realising the full site value.

Where any works executed or expenditure incurred for the purpose of improving the value of the land for agriculture have actually improved the value of the land as building land, or for the purpose of any business, trade, or industry other than agriculture, the works or expenditure shall, for the purpose of this

provision, be treated as having been executed or incurred also for the latter purposes.

Any reference in this Act to site value (other than the reference to the site value of land on an occasion on which increment duty is to be collected) shall be deemed to be a reference to the assessable site value of the land as ascertained in accordance with this section.

(5) The provisions of this section are not applicable for the purpose of the valuation of minerals.

Valuation of land for purposes of Act

26.—(1) The Commissioners shall, as soon as may be after the passing of this Act, cause a valuation to be made of all land in the United Kingdom, showing separately the total value and the site value respectively of the land, and in the case of agricultural land the value of the land for agricultural purposes where that value is different from the site value. Each piece of land which is under separate occupation, and, if the owner so requires, any part of any land which is under separate occupation, shall be separately valued, and the value shall be estimated as on the thirtieth day of April nineteen hundred and nine.

(2) Any owner of land and any person receiving rent in respect of any land shall, on being required by notice from the Commissioners, furnish to the Commissioners a return containing such particulars as the Commissioners may require as to the rent received by him, and as to the ownership, tenure, area, character, and use of the land, and the consideration given on any previous sale or lease of the land, and any other matters which may properly be required for the purpose of the valuation of the land, and which it is in his power to give, and, if any owner of land or person receiving any rent in respect of the land is required by the Commissioners to make a return under this section, and fails to make such a return within the time, not being less than thirty days, specified in the notice requiring a return, he shall be liable to a penalty not exceeding fifty pounds to be recoverable in the High Court.

(3) Any owner of land may, if he thinks fit, furnish to the Commissioners his estimate of the total value or site value or both of the land, and the Commissioners, in making their valuation, shall consider any estimate so furnished.

Ascertainment of the original site value of land.

27.—(1) The Commissioners shall cause a copy of their provisional valuation of any land to be served on the owner of the land, and, unless objection is taken to the provisional valuation in manner provided by this section, the values shown in the provisional valuation shall be adopted as the original total value and the original site value respectively for the purposes of this Part of this Act.

(2) If the owner considers that the total or site value, as stated in any provisional valuation, is not correct, he may, with a view to an amendment of the provisional valuation, within sixty days of the date on which the copy of the provisional valuation is served, or such extended time as the Commissioners

may in any special case allow, give to the Commissioners notice of objection to the provisional valuation, stating the grounds of his objection and the amendment he desires, and, if the Commissioners amend the provisional valuation so as to be satisfactory to all persons making objections, the total and site value as stated in the amended valuation shall be adopted as the orignal total and the original site value for the purposes of this Part of this Act.

(3) The Commissioners may amend any provisional valuation, whether objected to or not, before it is finally settled, and the amended provisional valuation shall be deemed to be a provisional valuation for the purposes of this section.

(4) If the provisional valuation is not amended by the Commissioners so as to be satisfactory to any objector, that objector may give a notice of appeal under this Act with respect to the valuation, but, if no such notice is given, the total and site value as stated in the provisional valuation, subject to such amendments as may be made by the Commissioners in order to meet objections, shall be adopted as the original total and the original site value respectively for the purposes of this Part of this Act.

In re Hurlbert Smith's Sanderson v. Harlam 1912 2 Ch 307

(5) Any person interested in the land, not being an owner, may apply to the Commissioners for a copy of the provisional valuation of the land before it is finally settled, and shall then have the same right of giving notice of objection and of appealing as the owner.

(6) Where the value to be adopted as the original total or the original site value of any land for the purposes of this Part of this Act has not been finally settled at the time when any duty under this Part of this Act becomes leviable, any duty under this Part of this Act shall be assessed as if the values as shown in the provisional valuation, or, if the provisional valuation has been amended by the Commissioners, as shown in the valuation as so amended, were the values adopted as the original total and site values for the purposes of this Part of this Act, and, on the values to be adopted being finally settled, if it is found that the amount which should have been paid as duty exceeds that actually paid, the excess shall be deemed to be arrears of the duty, except so far as any penalty is incurred on account of arrears, and, if it is found that the amount which should have been paid as duty is less than that actually paid, the difference shall be repaid by the Commissioners.

(7) Where a lessee is the owner of the land within the meaning of this Act, this section shall apply as if any person entitled to the fee simple reversion or to a leasehold reversion for a term of years exceeding twenty-one were the owner as well as the lessee.

Periodical valuation of undeveloped land.

28. For the purpose of obtaining a periodical valuation of undeveloped land the Commissioners shall, in the year nineteen hundred and fourteen and in every subsequent fifth year, cause

a valuation to be made of undeveloped land showing the site value of the land as on the thirtieth day of April in that year, and, for the purpose of ascertaining the value at that time, the provisions of this Act as to the ascertainment of value shall apply for the purpose of ascertaining value on any such periodical valuation as they apply for the purpose of ascertaining the original value :

Provided that if on any such periodical valuation the valuation of any undeveloped land which is liable to undeveloped land duty is for any reason begun but not completed in the year of valuation, the Commissioners may complete the valuation after the expiration of the year of valuation, subject to an appeal under this Act.

Assessment of duty on separate parcels of land and apportionment of valuation.

29.—(1) Any duty under this Part of this Act may be assessed on or in respect of any such pieces of land whether under separate occupation or not, as the Commissioners think fit.

(2) The Commissioners shall make such apportionments and re-apportionments of any original site value or any site value fixed on a periodical valuation as they consider necessary for the purpose of the collection or assessment of increment value duty or undeveloped land duty, or which they may be required at any time to make on the application of any person entitled to the fee simple of any land or to an interest in any land.

On any such apportionment or re-apportionment for the purpose of the collection of increment value duty on the occasion of the transfer on sale of the fee simple of the land or any interest in the land, or on the occasion of the grant of any lease of the land, the consideration for the transfer, or for the grant of the lease, shall be treated as one of the matters to which regard must be had in making the apportionment or re-apportionment.

(3) The provisions relating to the procedure on the valuation of land for the purposes of this Part of this Act shall apply with respect to the apportionment or re-apportionment of site value under this section as they apply with reference to the ascertainment of the original site value of land.

(4) The value attributed on any such apportionment or re-apportionment to each part of the land shall, for the purposes of this Part of this Act, be treated as the original site value or the site value of the land, as the case may be.

Duties of Commissioners as to keeping records and giving information.

30.—(1) The Commissioners shall record particulars of all valuations, apportionments, re-apportionments, and assessments made by them under this Part of this Act, and of any deductions allowed in determining any value, and of the amount of any duty paid under this Part of this Act in respect of any land.

(2) The Commissioners shall furnish to any person interested in any land, or to any person authorised by any person so interested, on his application and on payment of such fee, not exceeding two shillings and sixpence, as the Commissioners may fix with the approval of the Treasury, copies of any

particulars so recorded by them relating to the land, certified, if required, by a Secretary or Assistant Secretary to the Commissioners.

Information as to names of owners of land.

31.—(1) Every person who pays rent in respect of any land, and every person who as agent for another person receives any rent in respect of any land, shall, on being required by the Commissioners, furnish to them within thirty days the name and address of the person to whom he pays rent or on behalf of whom he receives rent, as the case may be.

(2) For the purpose of the exercise of their powers or the performance of their duties under this Part of this Act in reference to the valuation of land, the Commissioners may give any general or special authority to any person to inspect any land and report to them the value thereof, and the person having the custody or possession of that land shall permit the person so authorised, on production of the authority of the Commissioners in that behalf, to inspect it at such reasonable times as the Commissioners consider necessary.

(3) If any person wilfully fails to comply with the provisions of this section, he shall be liable to a penalty not exceeding fifty pounds to be recoverable in the High Court.

(4) Any notice requiring a return for the purpose of valuation, any copy of a provisional valuation, and any other notice or document which is required to be given or sent to an owner or a person interested in land under this Part of this Act by the Commissioners shall be sufficiently given or sent if sent by post to the address of the owner or person interested furnished to the Commissioners under the powers given by this section, or, if the address cannot be so ascertained, by leaving the notice or a copy of the document addressed to the owner or person interested with some occupier of the land, or, if there is no occupier, by causing it to be put up in some conspicuous place on the land.

Determination of value of consideration.

32.—(1) Where the value of any consideration for a transfer or lease is to be determined for the purposes of this Part of this Act, that value shall, so far as the consideration consists of the payment of a capital sum, be taken to be the amount of that capital sum, and, so far as the consideration consists of a periodical money payment, be taken to be such sum as appears to the Commissioners to be the capital value of that payment.

(2) If the Commissioners are satisfied that any covenant or undertaking or liability to discharge any incumbrance, or, in cases where a nominal rent only has been reserved, any covenant or undertaking to erect buildings, or to expend any sums upon the property, has formed part of the consideration, the Commissioners shall allow such sum as they think just in respect thereof as an addition to the value of the consideration.

(3) Where it is necessary to apportion any consideration for the purposes of this Part of this Act as between properties

included in any transfer or lease, the consideration shall be apportioned by the Commissioners in such manner as they determine.

Appeals.

Appeals to referees.

33.—(1) Except as expressly provided in this Part of this Act, any person aggrieved may appeal within such time and in such manner as may be provided by rules made under this section against the first or any subsequent determination by the Commissioners of the total value or site value of any land; or against the amount of any assessment of duty under this Part of this Act; or against a refusal of the Commissioners to make any allowance or to make the allowance claimed, where the Commissioners have power to make such an allowance under this Part of the Act; or against any apportionment of the value of land or of duty or any assessment or apportionment of the consideration on any transfer or lease made by the Commissioners under this Part of this Act; or against the determination of any other matter which the Commissioners are to determine or may determine under this Part of this Act:

Provided that—

(*a*) an appeal shall not lie against a provisional valuation made by the Commissioners of the total or site value of any land except on the part of a person who has made an objection to the provisional valuation in accordance with this Act; and

(*b*) the original total value and the original site value and the site value as ascertained under any subsequent valuation shall be questioned only by means of an appeal against the determination by the Commissioners of that value where there is an appeal under this Act, and shall not be questioned in any case on an appeal against an assessment of duty.

(2) An appeal under this section shall be referred to such one of the panel of referees appointed under this Part of this Act as may be selected in manner provided by rules under this section, and the decision of the referee to whom the matter is so referred shall be given in the form provided by rules under this section and shall, subject to appeal to the Court under this section, be final.

(3) The referee shall determine any matter referred to him in consultation with the Commissioners and the appellant, or any persons nominated by the Commissioners and the appellant respectively for this purpose, and may, if he thinks fit, order that any expenses incurred by the appellant be paid by the Commissioners, and that any such expenses incurred by the Commissioners be paid by the appellant.

Any order of the referee as to expenses may be made a rule of the High Court.

(4) Any person aggrieved by the decision of the referee may appeal against the decision to the High Court within the time

"C.I.R. v. Jones (No 1) 1913. 1 KB 2 445"

and in the manner and on the conditions directed by Rules of Court (including conditions enabling the Court to require the payment of or the giving of security for any duty claimed); and subsections two, three, and four of section ten of the Finance Act, 1894, shall apply with reference to any such appeal:

57 & 58 Vict. c. 30.

Provided that where the total or site value as alleged by the Commissioners of the property in respect of which the dispute arises does not exceed five hundred pounds, the appeal under this section may be to the county court for the county or place in which the appellant resides or the property is situate, and this section shall for the purpose of the appeal apply as if such county court were the High Court, and in every such case any party shall have a right of appeal to the Court of Appeal.

(5) Provision shall be made by rules under this section with respect to the time within which and the manner in which an appeal may be made to a referee under this section, and with respect to the mode in which the referee to whom any reference is to be made is to be selected, and with respect to the form in which any decision of a referee is to be given, and with respect to any other matter for which it appears necessary or expedient to provide in order to carry this section into effect.

Those rules shall be made by the Reference Committee, subject to the approval of the Treasury.

The Reference Committee for England shall consist of the Lord Chief Justice of England, the Master of the Rolls, and the President of the Surveyors' Institution.

The Reference Committee for Scotland shall consist of the Lord President of the Court of Session, the Lord Justice Clerk, and the Chairman of the Scottish Committee of the Surveyors' Institution.

The Reference Committee for Ireland shall consist of the Lord Chief Justice of Ireland, the Master of the Rolls in Ireland, and the President of the Surveyors' Institution.

The President of the Surveyors' Institution may, if he thinks fit, appoint any person, being a member of the council of that institution and having special knowledge of valuation in Ireland, to act in his place as a member of the Reference Committee in Ireland.

Appointment of referees to hear appeals.

34.—(1) Such number of persons, being persons who have been admitted Fellows of the Surveyors' Institution, or other persons having experience in the valuation of land as may be appointed for England, Scotland, and Ireland, respectively, by the Reference Committee, shall form a panel of persons to act as referees for the purposes of this Part of this Act in England, Scotland, and Ireland, respectively, and persons having experience in the valuation of minerals shall be included in each panel.

(2) There shall be paid out of moneys provided by Parliament to every referee appointed under this section such fees or remuneration as the Treasury direct.

Supplemental.

Exemption for land held by rating authorities.

35.—(1) No duty under this Part of this Act shall be charged in respect of any land or interest in land held by or on behalf of a rating authority, or any statutory combination representative of two or more local or rating authorities, and any increment value duty in respect of any such land which would have been collected from the authority (whether on the occasion of the transfer on sale of the land, or any interest in the land, or the grant of a lease of the land, or on the periodical occasions provided in this Act) shall, for the purposes of the provisions of this Act as to the collection of increment value duty, be deemed to have been paid.

(2) For the purposes of this section the expression "rating authority" means any body who have power to raise a rate or administer money raised by a rate; and the expression "rate" means a rate the proceeds of which are applicable to public local purposes, and which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate, or other instrument, requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined.

Deduction from increment value of sum paid to rating authority in respect of increase in value.

36. Where in pursuance of any public general or local Act any capital sum or any instalment of a capital sum has been paid to any rating authority in respect of the increased or enhanced value of any land due to any improvements made or other action taken by the authority, the amount of that capital sum or instalment shall be deducted from any increment value of the land for the purposes of the collection of increment value duty and from the site value of the land for the purposes of the collection of undeveloped land duty, and from the value of the benefit accruing to the lessor for the purposes of reversion duty, and in the case of increment value duty the duty on the amount deducted shall be deemed to have been paid.

Special provision for land held for charitable purposes, &c.

37.—(1) No reversion duty or undeveloped land duty under this Part of this Act shall be charged in respect of land or any interest in land held by or on behalf of any governing body constituted for charitable purposes while the land is occupied and used by such a body for the purposes of that body, and increment value duty shall not be collected on any periodical occasion in respect of the fee simple of or any interest in any land held for the purposes of such a body, whether it is occupied or used by that body or not, without prejudice, however, to the collection of the duty on any other occasion.

The expression "governing body constituted for charitable purposes" includes any person or body of persons who have the right of holding, or any power of government of, or management over, any property appropriated for charitable purposes (including

property appropriated for the purpose of any of the naval or military forces of the Crown), and includes any corporation sole and all universities, colleges, schools, and other institutions for the promotion of literature, science, or art.

(2) This section shall apply to the fee simple of, or any interest in, any land held by a registered society or by a company within the meaning of the Companies (Consolidation) Act, 1908, or any body of persons incorporated by special Act, if that company or body are by their memorandum or Act precluded from dividing any profit amongst their members, as if the purposes of the society, company, or body of persons were charitable purposes.

8 Edw. 7. c. 69.

In this provision the expression "registered society" means any society or body of persons who are registered, or whose rules are certified or registered, by a registrar of friendly societies in pursuance of any Act of Parliament, and who by their rules make provision for the benefits set out in section eight, subsection one, of the Friendly Societies Act, 1896, and where the contract between the society and the member is of a permanent character.

59 & 60 Vict. c. 25.

Special provision for statutory companies.

38.—(1) Neither increment value duty, reversion duty, nor undeveloped land duty shall be charged in respect of any land whilst it is held by a statutory company for the purposes of their undertaking and cannot be appropriated by the company except to those purposes; but nothing in this provision shall prevent the collection of increment value duty when any such land is sold or ceases to be so held.

This provision shall not be construed so as to exclude from the benefit thereof land held by a statutory company which is intended to be ultimately appropriated for the purpose of works forming or to form part of the company's undertaking, but, pending the carrying out of those works, is used for other purposes.

(2) The Commissioners shall not require a statutory company to make any returns with respect to any such land for the purpose of the provisions of this Part of this Act as to valuation other than as to the actual cost to the company of the land, and that cost shall, for the purposes of this Part of this Act, be substituted for the original site value of the land.

(3) For the purposes of the Lands Clauses Acts, as incorporated with any special Act, the amount (if any) payable by the transferor as increment value duty shall not be treated as part of the costs or expenses of a conveyance of land, and shall not be taken into account in assessing the compensation to be paid to the transferor.

(4) For the purposes of this section the expression "statutory company" means any railway company, canal company, dock company, water company, or other company who are for the time being authorised under any special Act to construct, work, or carry on any railway, canal, dock, water, or other public under-

taking, and includes any person or body of persons so authorised; and the expression "special Act" includes any Provisional Order or order having the force of an Act of Parliament.

Power to charge duty on land in certain cases. 45 & 46 Vict. c. 38.

39.—(1) Where the fee simple of any land, or any interest in land, in respect of which increment value duty or reversion duty is charged, is settled land within the meaning of the Settled Land Act, 1882, or is vested in a trustee, and the tenant for life, or persons having the powers of a tenant for life, or the trustee, is the person who is liable to pay any sums on account of either of these duties, he shall be entitled to charge by deed upon the land or interest in land any amount paid by him, or which he may then be or may thereafter become liable to pay, in respect of either of these duties, and the amount of any expenditure which he may have reasonably incurred in connection with the valuation, and the benefit of any such charge, may be transferred in like manner as a mortgage.

(2) In the case of settled land a deed executed for the purposes of this section shall not take effect until notice thereof has been given to the trustees of the settlement for the purposes of the Settled Land Act, 1882.

(3) Sections fifty-nine, sixty, and sixty-two of the Settled Land Act, 1882 (which relate to the exercise of powers on behalf of infants and lunatics), shall apply to the exercise of the power under this section in the same manner as they apply to the exercise of the powers of a tenant for life under that Act.

(4) Where the fee simple of any land, or any interest in land in respect of which increment value duty or reversion duty is charged, is vested in a mortgagee who is liable to pay any sum on account of either of those duties, he shall be entitled to add to his security the sum for which he is so liable, including any costs or expenses properly incurred by him in respect of the payment of the duty.

(5) In Scotland, where any person, having a limited interest in the land or interest in land in respect of which any duty under this Part of this Act is charged, is the person who is liable to pay any sums on account of the duty, he shall be entitled to charge such land or such interest in land by means of a bond and disposition or bond and assignation in security in his own favour which he is hereby authorised to grant.

Application of Part I. to copyholds

40. The following provisions shall have effect with respect to the application of this Part of this Act to copyholds, including customary freeholds:—

(1) In the case of copyholds of inheritance, and copyholds held for a life or lives or for years where the tenant has a right of renewal, and customary freeholds—

(*a*) The total and site values of the land shall be ascertained as if the land were freehold land, subject to a deduction of such an amount as is proved to the Commissioners to be equal to the amount which it would cost to enfranchise the land;

(*b*) References to the fee simple of land shall be treated as references to the whole copyhold or customary interest or estate;

(*c*) In the definition of "owner," a reference to the person entitled to the rents and profits of the land as tenant by copy of court roll or customary tenure shall be substituted for the reference to the person entitled to the rents and profits of the land in virtue of an estate of freehold:

(2) In the case of copyhold land held for a life or lives, or for years where the tenant has not a right of renewal, this Part of this Act shall have effect as if the land were freehold land and the copyhold interest were a leasehold interest.

Definitions.

41. In this Part of this Act, unless the context otherwise requires,—

The expression "land" does not include any incorporeal hereditament issuing or granted out of the land;

The expression "rentcharge" means tithe or tithe rentcharge, or other periodical payment or rendering in lieu of or in the nature of tithe, or any fee farm rent, rent seck, quit rent, chief rent, rent of assize, or any other perpetual rent or annuity granted out of land;

The expression "rent" has the same meaning as in the Conveyancing and Law of Property Act, 1881, and does not include a rentcharge;

44 & 45 Vict. c. 41.

The expression "lease" includes an under-lease and an agreement for a lease or under-lease, but does not include a term of years created solely for the purpose of securing money until the term becomes vested in some person free from any equity of redemption;

The term of a lease shall, where the lease contains an obligation to renew the lease, be deemed to include the period for which the lease may be renewed, and, in the case of a lease for life or lives, shall be deemed to be a number of years equal to the mean expectation of life of the person for whose life the lease is granted, or, in the case of a lease granted for lives, of the youngest of the persons for whose lives the lease is granted, and a lease renewed in pursuance of such an obligation shall not on its renewal be deemed to be determined;

The expression "interest" in relation to land includes any undivided share in a fee simple in possession and includes a reversion expectant on the determination of a lease, but does not include any other interest in expectancy or an incumbrance as defined by this Act or any fixed charge as defined by this Act or any purely incorporeal hereditament or any leasehold interest under a lease for a term of years not exceeding fourteen years or any tenancy which is, or

is deemed to be, subject to statutory conditions under the Land Law (Ireland) Acts;

The expression "incumbrance" includes a mortgage in fee or for a less estate, and a trust for securing money, and a lien, and a charge of a portion, annuity, or any capital or annual sum, but does not include a fixed charge as defined by this Act;

The expression "fixed charge" means any rentcharge as defined by this Act, and any burden or charge (other than rates or taxes) arising by operation of law or imposed by any Act of Parliament, or imposed in pursuance of the exercise of any powers or the performance of any duties under any such Act, otherwise than by a person interested in the land or in consideration of any advance to any person interested in the land;

The expression "fee simple" means the fee simple in possession not subject to any lease, but does not include an undivided share in a fee simple in possession;

The expression "owner" means the person entitled in possession to the rents and profits of the land in virtue of any estate of freehold, except that where land is let on lease for a term of which more than fifty years are unexpired, the lessee under the lease or if there are two or more such leases the lessee under the last created under-lease shall be deemed to be the owner instead of the person entitled to the rents and profits as aforesaid;

The expressions "lessor" and "lessee" include an under-lessor and under-lessee; and the expression "lessor" includes the person for the time being entitled to the reversion, whether freehold or leasehold, expectant on the determination of the lease; and the expression "lessee" includes executors, administrators, and assigns of the lessee;

The expressions "transferor" and "lessor" do not include any persons who join in the execution of the instrument by which the transfer or lease is effected, or agreed to be effected, for the purpose only of conveying any estate vested in them as trustees or incumbrancers, or of acknowledging the receipt of the consideration money, or of giving consent, and sections fifty-nine, sixty, and sixty-two of the Settled Land Act, 1882 (which relate to the exercise of powers on behalf of infants and lunatics), shall apply to the exercise of the powers of an owner under this Part of this Act in the same manner as they apply to the exercise of the powers of a tenant for life under that Act; 45 & 46 Vict. c. 38.

The expression "agriculture" includes the use of land as meadow or pasture land or orchard or osier or woodland, or for market gardens, nursery grounds, or allotments; and the expression "agricultural land" shall be construed accordingly.

Application of Part I. to Scotland

42. In the application of this Part of this Act to Scotland, unless the context otherwise requires,—

(1) The expression "land" does not include teinds, titles or offices of honour, or any servitude, superiority, casualty, feu duty, or ground annual, or any incorporeal heritable right;

The expression "rent" includes yearly or other rent, toll, duty, royalty, or other reservation by the acre, the ton, or otherwise; and, for the purpose of section thirty-one of this Act, includes feu-duty and ground annual;

The expression "rent charge" includes feu duty and ground annual;

The expression "interest" in relation to land includes the landlord's right of reversion to the subjects let on the determination of the lease, but does not include teinds, servitudes, superiorities, any interest in expectancy, whether vested or not, heritable securities, bonds of provision, jointures, annuities, or other capital or annual sums, or other debts secured upon heritage, or any sporting right, or any lease thereof;

The expression "owner" means the fiar of the land, except that where land is let on lease for a term of which more than fifty years are unexpired, the tenant under the lease shall be deemed to be the owner, and includes an institute or heir of entail in possession;

The expression "freeholder" includes "fiar," "life-renter" of land settled within the meaning of the Finance "Act, 1894," and "institute or heir of entail in possession," and the expression "freehold" shall be construed accordingly;

The expression "incumbrance" includes any heritable security, or other debt or payment secured upon heritage, and the expression "incumbrancer" shall be construed accordingly;

"Servitudes" shall be substituted for "easements" and shall be deemed to include public rights;

"Local Government Board for Scotland" shall be substituted for "Local Government Board";

The expression "borough or urban district" means a royal, parliamentary or police burgh;

A reference to an appeal to quarter sessions shall not apply;

"Court of Session" shall be substituted for "High Court": Provided that, for the purposes of appeals from the decisions of referees, the judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Lands (Scotland) Acts shall be substituted for the High Court, subject to such regulations as may be prescribed by Act of Sederunt, and the appeal from such judges shall be to the

House of Lords, and in subsections (2), (3), and (4) of section ten of the Finance Act, 1894, as applied with reference to any such appeal the said judges shall be substituted for the High Court. "Sheriff Court" shall be substituted for "County Court," and there shall be an appeal from the sheriff court to the said judges, whose decision in such case shall be final. 57 & 58 Vict. c. 30.

(2) Any order of a referee as to expenses shall be enforceable as a recorded decree arbitral.

(3) Subsection (2) of section two of this Act shall be construed as if after paragraph (*d*) thereof the following paragraph were added (that is to say):—

(*e*) where the occasion is the grant of any feu of the land or the creation of any ground annual thereon, the value of the fee simple of the land calculated on the basis of the value of the consideration for such grant or creation, by way of feu duty, ground annual, or otherwise.

Where increment value duty falls to be collected on a feu contract or feu charter or a contract of ground annual, it shall be paid by the person by whom or on whose behalf the feu is granted or the ground annual is created, and, for the purposes of this Part of this Act, that person shall be deemed to be the transferor or the transferor on sale and the contract or charter to be the instrument, and the expressions "transfer" and "transfer on sale" shall be construed accordingly.

The expressions "lessor" and "lessee" include a sub-lessor and sub-lessee and the heirs, executors, administrators, and assigns of a lessor and lessee respectively.

(4) Where arrangements are made under section four of this Act for dispensing with the presentation of any instrument or particulars thereof, it shall be the duty of the keeper of the general register of sasines, and of the respective keepers of burgh or other local registers, to furnish to the Commissioners particulars of instruments presented for registration or registered in their respective registers as may be prescribed by regulations of the Commissioners, and in such case the provisions of subsection (3) of section four shall not apply.

Part II.

Duties on Liquor Licences.

Duties on excise liquor licences.

43. There shall be charged, levied, and paid on the licences for the manufacture or sale of intoxicating liquor specified in the First Schedule to this Act, the duties of excise specified in that Schedule, and the provisions expressed in that Schedule to be applicable to any such licences shall have effect with respect

contra Cambo Rly & Q v Ramsay 1913, WN 225

to those licences. The said duties shall be charged on any licences which shall have been granted after the first day of July nineteen hundred and nine or may hereafter be granted, but, in the case of any such licences granted before the thirtieth day of September nineteen hundred and nine, the amount of the duty shall be adjusted so as to make the sum payable in respect of the period up to that date such sum only as would have been payable if this Act had not passed.

Valuation of licensed premises.

44.—(1) The annual value of any premises for the purposes of any duty charged in the First Schedule to this Act shall be determined in the same manner and subject to the same conditions (including, as respects licensed premises in Ireland, the provisions of subsection (7) of section forty-three of the Inland Revenue Act, 1880) as the annual value of premises is determined for the purpose of a publican's licence, and, in the determination of that value, the duty on the licence is not× to be allowed as a deduction.

43 & 44 Vict. c. 20.

(2) It shall be the duty of the Commissioners to prepare, and to keep corrected, a register showing the annual licence value of all fully licensed premises and all beerhouses.

For the purpose of this provision the annual licence value shall be taken to be the amount by which the annual value of the premises as licensed premises exceeds the annual value which the premises would bear if they were not licensed premises, those values being calculated on the same basis as that on which the amount to be paid as compensation under section two of the Licensing Act, 1904, is calculated in default of agreement and approval in cases where compensation is payable under that Act, but there shall not be included in the value of the premises as licensed premises any amount on account of depreciation of trade fixtures.

4 Edw. 7. c. 23.

The annual licence value shall be fixed and certified for the purposes of this Act by the Commissioners of Inland Revenue, and those Commissioners shall send by post a copy of the certificate (and in case any correction is subsequently made in the amount certified, a copy of the corrected certificate) to the licence-holder stating the two annual values by reference to which the annual licence value has been arrived at, and, on the application of any other person who appears to them to be interested in the premises, furnish a copy of the certificate or corrected certificate to him, and any such certificate shall be subject to the like appeal as that to which the determination of the Commissioners of Inland Revenue of the amount to be paid for compensation under subsection (2) of section two of the Licensing Act, 1904, is for the time being subject, with the substitution, as respects Scotland, of the Judges of the Court of Session named for the purpose of hearing appeals under the Valuation of Land (Scotland) Acts, and, as respects Ireland, of the High Court of Justice of Ireland, for the High Court, and the costs on any such appeal shall be in the discretion of that court.

In estimating for that purpose the value as licensed premises of hotels or other premises used for purposes other than the sale of intoxicating liquor, no increased value arising from profits not derived from the sale of intoxicating liquor shall be taken into consideration.

(3) The licence holder and any person interested in licensed premises shall, if required by the Commissioners, make a return in such form and containing such particulars as the Commissioners may properly require for the purpose of the ascertainment under this section of the annual value or the annual licence value of the premises, and, if any person fails to make such a return within the time, not being less than thirty days, specified in the notice requiring the return, he shall be liable on summary conviction to a fine not exceeding twenty pounds.

Reduction of duty in case of hotels or restaurants.

45.—(1) Where in the case of any licensed premises which are structurally adapted to be used and bonâ fide used for the purpose of the reception of guests and travellers desirous to sleep in the premises, or which are licensed premises structurally adapted for use, and bonâ fide used as a restaurant, it is shown to the satisfaction of the Commissioners that the receipts from the sale of intoxicating liquor were in the preceding year less in the case of a restaurant than two-fifths, and in the case of any other premises than one-third of the total receipts in that year from the business of all descriptions carried on by the licence holder in the premises, the duty payable under this Act in respect of the licence shall, subject to the minimum provided by this section, be a reduced duty bearing the same proportion to the full duty payable as the receipts from the sale of intoxicating liquor bear to the total receipts.

(2) For the purpose of the calculation of receipts under this section, the year shall be the year ending the thirty-first day of March or such other day as the Commissioners may fix for any area or to meet the circumstances of a particular case or cases.

(3) The reduced duty payable under this section may, at the option of the person by whom the duty is payable (but subject to the minimum provided by this section), be a duty of twenty-five per cent. on such amount as the Commissioners of Inland Revenue certify to be the annual licence value of the premises, and those Commissioners shall, on the application of any person by whom the duty is payable, certify that amount subject to appeal in manner herein-before provided in any case where that amount has not been determined for the purpose of the register to be prepared under this Act.

(4) The reduced duty payable under this section shall not be less than one-thirtieth of the annual value of the premises in the case of fully licensed premises, and in any other case one-fifteenth of the full duty, but shall not in any case to which a minimum duty is applicable under Scale 3 in the First Schedule to this Act be less than that minimum duty.

(5) The Commissioners may make regulations for adapting the provisions of this section to cases where a licence is granted

in respect of premises for which such a licence has not previously been in force or where the annual licence value of the premises has not been certified, and may by those regulations provide for the grant of a licence in cases where they are satisfied that it is probable that the premises for which the licence is granted are premises to which this section will apply, on a provisional payment of one-fifth of the full duty, and for adjustment of the duty after the licence has been in force for six months in accordance with the receipts for those six months, or after the annual licence value has been certified, either by the repayment of any duty which is found to have been paid in excess, or by the recovery as a debt due to His Majesty of any sum by which the amount paid as duty falls short of the amount which is found to be payable.

(6) The power to obtain a licence on payment of a reduced amount of duty in the case of a six-day licence and in the case of an early closing licence shall not apply where a reduced duty is payable under this section; but, in cases to which this section applies, effect shall be given to the statutory enactments as to six-day and early closing licences by calculating the full duty payable as the amount of that duty reduced in the case of a six-day or early closing licence by one-seventh, and in the case of a licence which is both a six-day and an early closing licence by two-sevenths.

Distribution of payments on account of licence duties in certain cases.

46. Where the licence holder is bound by any covenant, agreement, or undertaking, or is otherwise under any direct or indirect obligation of any kind, to obtain a supply of intoxicating liquor from any person or persons, the licence holder shall be entitled, notwithstanding any agreement to the contrary, to recover as a debt due from or deduct from any sum due to any such person so much of any increase of the duty payable in respect of his licence occasioned by this Act as may be agreed upon, or in default of agreement determined by the Commissioners to be proportionate to any increased rent of the licensed premises, or increased prices of intoxicating liquor supplied, or other benefit obtained by such person by reason of any such covenant, agreement, undertaking, or obligation as aforesaid.

Reduction of monopoly value payments in certain cases.

4 Edw. 7. c. 23.

47.—(1) Where it is shown to the Commissioners that the amount of any annual payments to be made, or of any capital sum which has been paid, in pursuance of conditions attached to the grant of a new on-licence for securing to the public monopoly value under section four of the Licensing Act, 1904, exceeds the amount which should reasonably be required having regard to the increase in the duty on the licence under this Act, the Commissioners shall, after giving the justices by whom the conditions have been attached to the licence an opportunity of reporting to them on the matter, reduce in such manner as shall be just the amount of any payment to be so made, or, in cases where a capital sum has been paid, allow such a reduction from the duty to be paid for the licence as shall be just, having regard to the decrease, if any, of the monopoly value owing to the increase of the duty on the

licence, but any decision of the Commissioners as to the reduction to be made under this provision shall be subject to the like appeal as that to which the determination by the Commissioners of Inland Revenue of the amount to be paid for compensation under subsection (2) of section two of the Licensing Act, 1904, is subject under that Act.

(2) Any amount by which the duty on the licence is reduced under this section shall be deducted, in accordance with directions of the Treasury, from the next payment made out of the local taxation account to the council of the county or county borough who have had the benefit of the original capital sum paid, and the amount to be paid into the local taxation account on account of the proceeds of the duties on the licences for the sale of intoxicating liquor shall be reduced accordingly.

Duty on statement of purchases of intoxicating liquor to be supplied in a club.

48.—(1) It shall be the duty of the secretary of every registered club to deliver to the Commissioners, in the month of July in the year nineteen hundred and ten, and in the month of January in every subsequent year or within such further time as the Commissioners may in any case allow, a statement of the purchases during the preceding calendar year of intoxicating liquor to be supplied in or to the club or on behalf of the club to the members thereof, in such form and containing such particulars as may be prescribed by the Commissioners, and every such statement shall be charged with an Excise duty of sixpence for every pound of the purchases shown in the statement.

(2) If the secretary of a club fails to deliver a statement in accordance with this section after a notice in writing from the Commissioners requiring him so to do has been served on him, either by leaving it at the club premises or by sending it to him by post addressed to the club, he shall be liable on summary conviction to a fine not exceeding twenty pounds, and in the case of a second or subsequent offence to imprisonment with or without hard labour for a term not exceeding one month or to a fine not exceeding fifty pounds or to both, and, if he knowingly delivers a statement which is in any material particular untrue, he shall be liable on summary conviction to imprisonment with or without hard labour for a term not exceeding three months, or to a fine not exceeding fifty pounds, or to both imprisonment and fine.

(3) If any duty under this section remains unpaid after the first day of September in the year nineteen hundred and ten, and the first day of March in any subsequent year, the duty may be levied by distress on the premises of the club in respect of which the duty is due, and the collector of Customs and Excise may, for that purpose, by warrant signed by him, authorise any person to distrain upon the premises, and to sell any distress levied by public auction, after giving six days' previous notice of the sale:

Provided that a distress shall not be levied under this provision unless notice in writing requiring the payment of the amount of duty unpaid has been served on the secretary of the

club by leaving the notice at the club premises or by sending it to him by post addressed to the club:

The proceeds of the sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and the payment of the duty due, and the surplus, if any, shall be paid to the secretary of the club, and treated by him as part of the funds of the club.

(4) If any duty payable under this section remains unpaid after the first day of September in the year nineteen hundred and ten, and the first day of March in any subsequent year, or if the secretary of a club fails in any year to deliver a statement as required by this section, the supply of any intoxicating liquor in the club shall, so long as the duty remains unpaid, or the failure continues, as the case may be, be deemed to be a sale of intoxicating liquor without a licence.

(5) The Commissioners may make regulations for adapting the provisions of this section to the case of a club which is discontinued as a registered club during any calendar year, and for procuring a statement under this section of the purchases of intoxicating liquor up to the date of the discontinuance of the club as a registered club, and for charging the duty under this section in respect of that statement.

(6) The clerk by whom any register of clubs is kept shall send notice to the Commissioners of the entry of any new club, and of any case in which a club ceases to be registered, upon the register kept by him.

Grant of licences and date of expiration of licences.

49.—(1) The licences specified in the First Schedule to this Act shall be in such form as the Commissioners direct, and any such licence may be granted on payment of the appropriate duty by any officer of Customs and Excise authorised to grant the licence by the Commissioners.

(2) Manufacturers' licences shall expire on the thirtieth day of September and wholesale dealers' licences shall expire on the thirtieth day of June in every year, and any other licences specified in the First Schedule to this Act which are to be taken out annually shall (subject as herein-after provided) expire in England and Ireland on the thirtieth day of September and in Scotland on the twenty-eighth day of May in each year:

Provided that where a retailer's off-licence for the sale of any liquor is held by the holder of a wholesale dealer's licence for the sale of the same liquor, the retailer's licence shall expire on the same day as that on which the wholesale dealer's licence expires.

(3) Where the duty payable by any person under this Part of this Act on any licence exceeds the sum of sixty pounds, the licence may, at the option of the licence-holder, be granted upon payment of one-half only of the duty so payable, and in that case the other half of the duty shall be paid immediately after the expiration of six months from the commencement of the year for which the licence was granted, or, in case the licence was granted after the month of September, on the first day of

March next after the commencement of the year for which the licence was granted, and in default of payment of the second half of the duty the licence shall cease to be in force.

This provision shall apply to two or more licences granted in respect of one set of premises as it applies to a single licence.

Penalties.

50.—(1) If any person makes or manufactures any intoxicating liquor, for the making or manufacture of which he is required to take out a licence under this Act, without taking out such a licence, he shall be liable in respect of each offence to an excise penalty of five hundred pounds.

(2) If any person deals wholesale in any intoxicating liquor, for the wholesale dealing in which he is required to take out a licence under this Act, without taking out such a licence, he shall be liable in respect of each offence to an excise penalty of one hundred pounds.

(3) If any person sells by retail any intoxicating liquor, for the retail sale of which he is required to take out a licence under this Act, without taking out such a licence, he shall be liable in respect of each offence, at the election of the Commissioners, either to an excise penalty of fifty pounds, or to an excise penalty equal to treble the amount of the full duty.

(4) If any person holding any of the licences specified in the First Schedule to this Act contravenes the terms of the licence, or sells otherwise than as he is authorised by the licence, or contravenes any of the provisions applicable to the licence under that Schedule, he shall be liable in respect of each offence, if the offence is not an offence for which any specific penalty is imposed by any Act relating to excise duties or licences, to an excise penalty of fifty pounds.

General.

Relation of licences granted under Act to licences abolished.

51.—(1) Any reference in any Act or document to any description of Excise licence for the manufacture or sale of intoxicating liquor which is expressed in the First Schedule to correspond to any description of licence which may be granted under this Act, shall be deemed to be a reference to the description of licence to which it is expressed to correspond.

(2) The additional retail licences for the sale of spirits or liqueurs or beer granted to a dealer in spirits or beer, and the licence for the sale of table beer, and the combined licence for the sale by retail of wine and beer, shall cease to be granted, without prejudice to the continuance of any such licence which is in force at the time of the passing of this Act until the date when the licence expires in accordance with the provisions of this Act.

(3) Where any existing excise licence may be granted without a justices' licence being required, no justices' licence shall be required for the issue of the corresponding excise licence under this Act.

BIBL. LONDIN. UNIV.

Definitions

52. In this Part of this Act—

The expression "beer" includes ale, porter, spruce beer, black beer, and any other description of beer, and any liquor which is made or sold as a description of beer or as a substitute for beer, and which on analysis of a sample thereof at any time is found to contain more than two per cent. of proof spirit;

The expression "wine" means wine imported into Great Britain or Ireland;

The expression "sweets" means any liquor which is made from fruit and sugar, or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof, and includes British wines, made wines, mead, and metheglin;

Any reference to cider shall include a reference to perry;

The expression "registered club" means a club for the time being registered under the Licensing Act, 1902, and in Scotland and Ireland a registered club within the meaning of the Licensing (Scotland) Act, 1903, and the Registration of Clubs (Ireland) Act, 1904, respectively;

2 Edw. 7. c. 28.

3 Edw. 7. c. 25.

4 Edw. 7. c. 9.

The expression "passenger vessel" means a vessel of any description employed for the carriage and conveyance of passengers which goes from any place in the United Kingdom to any other place in the United Kingdom, or goes from and returns to the same place in the United Kingdom on the same day;

The expression "publican's licence" means the on-licence to be taken out by a retailer of spirits, and the expression "beerhouse licence" means the on-licence to be taken out by a retailer of beer;

The expression "fully licensed premises" means premises to which a publican's licence is attached, and the expression "beerhouse" means premises to which a beerhouse licence is attached;

The expression "premises" in relation to the value of licensed premises includes any offices, courts, yards, and gardens occupied together with the house in which the liquor is sold, except any such offices, courts, yards, or gardens as are proved to the satisfaction of the Commissioners to be used for any trade or business distinct from any trade or business carried on upon the premises by the licence holder;

The expression "full duty" means the duty which would be charged under the First Schedule to this Act without taking into consideration any reduction or allowance or, in cases where duty may be charged under that schedule by reference to annual value, any alternative mode of charging the duty.

Temporary Provision.

Temporary provision as to expiration of licences.

53.—(1) All Excise licences for the manufacture or sale of intoxicating liquor which are to be taken out annually and are in force at the time of the passing of this Act (in this section referred to as existing licences) shall, if they have not previously ceased to be in force, cease to be in force on the thirtieth day of June next after the passing of this Act, and the Commissioners shall repay or allow to the holder of any such existing licence which ceases to be in force on the thirtieth day of June an amount of duty proportionate to the time by which the period of the currency of the licence is diminished under this provision after deducting in the case of licences granted since the first day of July nineteen hundred and nine, any additional sum which the licence-holder may be required under the provisions of this Act to pay as duty for the period since the thirtieth day of September nineteen hundred and nine, or, if the licence was granted after the said thirtieth day of September, for the period during which the licence has been in force.

If the additional sum to be paid by the licence-holder exceeds the sum to be repaid or allowed, the excess shall be treated as an addition to the duty to be paid in respect of any licence granted in substitution for the existing licence.

(2) For the purpose of recovering the duty which would have been payable on certain licences if they had expired on the thirty-first day of December nineteen hundred and nine, the following provisions shall have effect:—

(*a*) Where an existing licence ceases to be in force after the date of the passing of this Act but before the thirtieth day of June next after that date, there shall be payable in respect of any licence granted in substitution for the existing licence an amount equal to the sum by which the proportion of the annual duty payable under this Act for the period between the thirty-first day of December and the date of the expiration of the licence exceeds the proportion of the annual duty payable before the passing of this Act for that period; and

(*b*) Where the holder of an existing licence was, on the thirty-first day of December nineteen hundred and nine, the holder of a similar licence which has expired before the passing of this Act, there shall be payable as an addition to any duty or additional sum to be paid in respect of any licence granted in substitution for the existing licence, an amount equal to the sum by which the proportion of the annual duty payable under this Act for the period between the thirtieth day of September nineteen hundred and nine and the date of the expiration of the licence, in the case of an expired licence granted after the first day of July

nineteen hundred and nine, and for the period between the thirty-first day of December nineteen hundred and nine and the date of the expiration of the licence, in the case of an expired licence granted before the first day of July nineteen hundred and nine, exceeds the proportion of the annual duty payable before the passing of this Act for the same period.

(3) Where any licence granted under this Act in substitution for a corresponding existing licence expires by virtue of the provisions of this Act before the expiration of a full year the duty payable on the licence shall be proportionately reduced.

PART III.

DEATH DUTIES.

Amended rates of estate duty and settlement estate duty.

7 Edw. 7. c. 13.

57 & 58 Vict. c. 30.

54. The scale set out in the Second Schedule to this Act shall, in the case of persons dying on or after the thirtieth day of April nineteen hundred and nine, be substituted for the scale set out in the First Schedule to the Finance Act, 1907, as the scale of rates of estate duty, and two per cent. shall be substituted for one per cent. in section seventeen of the Finance Act, 1894 (in this Part of this Act referred to as the principal Act), as the rate of settlement estate duty.

Limitation of relief from estate duty in respect of settled property.

55. For the purpose of any claim to relief from estate duty under subsection (2) of section five or subsection (1) of section twenty-one of the principal Act, in the case of persons dying on or after the thirtieth day of April nineteen hundred and nine, payment of or liability to duty, whether the payment was made or the liability attached before, on, or after that date, shall not be deemed to be a payment of or liability to duty in respect of settled property if the payment was made or the liability attached in respect of an interest in expectancy in any property on the death of a person other than the settlor.

Power to transfer land in satisfaction of estate duty, settlement estate duty, or succession duty.

56.—(1) The Commissioners may, if they think fit, on the application of any person liable to pay estate duty or settlement estate duty or succession duty in respect of any real (including leasehold) property, accept in satisfaction of the whole or any part of such duty such part of the property as may be agreed upon between the Commissioners and that person.

(2) No stamp duty shall be payable on any conveyance or transfer of land to the Commissioners under this section.

(3) The Commissioners may hold any property transferred to them under this section and shall deal with it in such manner as Parliament may hereafter determine.

Limitation on debts deductible from value of estate.

57. Where a debt or incumbrance has been incurred or created in whole or in part for the purpose of or in consideration for the purchase or acquisition or extinction, whether by operation of law or otherwise, of any interest in expectancy within the meaning of the principal Act in any property passing or deemed to pass on the death of a person dying after the

passing of this Act, and any person whose interest in expectancy is so purchased, acquired, or extinguished becomes (under any disposition made by, or through devolution of law from, or under the intestacy of, the deceased) entitled to any interest in that property, then in determining the value of the estate of the deceased for the purpose of estate duty no allowance shall be made in respect of such debt or incumbrance, and any property charged with any such debt or incumbrance shall be deemed to pass freed from that debt or incumbrance:

Provided that—

(*a*) If part only of such debt or incumbrance was incurred or created for such purpose or as such consideration as aforesaid, this provision shall apply to that part of such debt or incumbrance only; and

(*b*) If a person whose interest in expectancy in the property so purchased, acquired, or extinguished becomes entitled to an interest in part only of that property, this provision shall apply only to such part of the debt or incumbrance as bears the same proportion to the whole debt or incumbrance as the value of the part of the property to an interest in which he becomes entitled bears to the value of the whole of that property.

Amendment of rates of legacy duty and succession duty. 55 Geo. 3. c. 184. 16 & 17 Vict. c. 51.

58.—(1) Any legacy or succession duty which under the Stamp Act, 1815, or the Succession Duty Act, 1853, or any other Act, is payable at the rate of three per cent. shall be payable at the rate of five per cent., and any legacy or succession duty which under the said Acts is payable at the rate of five per cent. or six per cent. shall be payable at the rate of ten per cent. on the amount or value of the legacy or succession.

(2) The legacy and succession duty payable at the rate of one per cent. on the amount or value of any legacy or succession under the Stamp Act, 1815, and the Succession Duty Act, 1853, or any other Act, shall be levied and paid notwithstanding any repeal effected by or anything contained in the principal Act (except subsection (3) of section sixteen thereof) or any other Act, and the duty shall also be levied and paid in cases where the person taking the legacy or succession is the husband or wife of the testator, intestate, or predecessor as in cases where the person taking the legacy or succession is a lineal ancestor or descendant of the testator, intestate, or predecessor:

Provided that the duty shall not be levied—

(*a*) Where the principal value of the property passing on the death of the deceased in respect of which estate duty is payable (other than property in which the deceased never had an interest, and property of which the deceased never was competent to dispose and which on his death passes to persons other than the husband or wife or a

lineal ancestor or descendant of the deceased) does not exceed fifteen thousand pounds, whatever may be the value of the legacy or succession; or

(*b*) Where the amount or value of the legacy or succession together with any other legacies or successions derived by the same person from the testator, intestate, or predecessor does not exceed one thousand pounds, whatever may be the principal value of such property; or

(*c*) Where the person taking the legacy or succession is the widow or a child under the age of twenty-one years of the testator, intestate, or predecessor, and the amount or value of the legacy or succession together with any other legacies or successions derived by the same person from the testator, intestate, or predecessor, does not exceed two thousand pounds, whatever may be the principal value of such property.

(3) In this section, the expression "deceased" means, in the case of a legacy, the testator (including a person making a donation mortis causâ) or intestate, and, in the case of a succession arising through devolution by law, the person on whose death the succession arises, and, in the case of a succession arising under a disposition, the person on whose death the first succession thereunder arises; and the expression "legacy" includes residue and share of residue.

(4) This section shall take effect in the case of legacy duty only where the testator by whose will the legacy is given or the intestate on whose death the legacy duty is payable, dies on or after the thirtieth day of April nineteen hundred and nine, and, in the case of a succession arising through devolution by law, only where the succession arises on or after that date, and, in the case of a succession arising under a disposition, only if the first succession under the disposition arises on or after that date.

Provision as to gifts and dispositions inter vivos.

59.—(1) In the case of a person dying on or after the thirtieth day of April nineteen hundred and nine, the period preceding the death of the deceased before which a disposition purporting to operate as an immediate gift inter vivos must have been made, or a surrender, assurance, divesting, or disposition must have been made or effected, in order that the property taken under the disposition, or affected by the surrender, assurance, divesting, or disposition, may not be included as property passing on the death of the deceased, shall be three years instead of twelve months before the death, and accordingly paragraph (*a*) of subsection (2) of section thirty-eight of the Customs and Inland Revenue Act, 1881 (as amended by section eleven of the Customs and Inland Revenue Act, 1889, and applied by paragraph (*c*) of subsection (1) of section two of the principal Act), subsection (3) of section two of the principal Act, and section eleven of the Finance Act, 1900,

44 & 45 Vict. c. 12.
52 & 53 Vict. c. 7.
63 & 64 Vict. c. 7.

shall be read as if three years were substituted for twelve months:

Provided that this section shall not apply to any gift inter vivos, surrender, assurance, divesting, or disposition made or effected before the thirtieth day of April, nineteen hundred and eight, or made or effected for public or charitable purposes.

(2) So much of paragraph (*c*) of subsection (1) of section two of the principal Act and this section as makes gifts inter vivos property which is deemed to pass on the death of the deceased, shall not apply to gifts which are made in consideration of marriage, or which are proved to the satisfaction of the Commissioners to have been part of the normal expenditure of the deceased, and to have been reasonable, having regard to the amount of his income, or to the circumstances, or which, in the case of any donee, do not exceed in the aggregate one hundred pounds in value or amount.

(3) Where property taken under such a disposition or affected by such a surrender, assurance, divesting, or disposition as aforesaid is deemed to be property passing on the death of the deceased by reason only that the property was not, as from the date of the disposition, surrender, assurance, or divesting, retained to the entire exclusion of the deceased or a person who had an estate or interest limited to cease on the death of the deceased, and of any benefit to him by contract or otherwise, the property shall not be deemed to pass on the death of the deceased if subsequently, by means of the surrender of the benefit reserved or otherwise, it is enjoyed to the entire exclusion of the deceased or such other person as aforesaid, and of any benefit to him by contract or otherwise, for such period preceding the death of the deceased as is provided by this section.

Amendment as to value of property.

60.—(1) In the case of any person dying on or after the thirtieth day of April nineteen hundred and nine, the proviso to subsection (5) of section seven of the principal Act (which relates to the estimation of the principal value of property for the purposes of estate duty) shall cease to have effect.

(2) In estimating the principal value of any property under subsection (5) of section seven of the principal Act, in the case of any person dying on or after the thirtieth day of April nineteen hundred and nine, the Commissioners shall fix the price of the property according to the market price at the time of the death of the deceased, and shall not make any reduction in the estimate on account of the estimate being made on the assumption that the whole property is to be placed on the market at one and the same time:

Provided that where it is proved to the Commissioners that the value of the property has been depreciated by reason of the death of the deceased, the Commissioners in fixing the price shall take such depreciation into account.

(3) An appeal shall not lie under section ten of the principal Act, whether as originally enacted or as applied by any other

enactment, where the question in dispute is a question of the value of any real (including leasehold) property, but, if any person is aggrieved by the decision of the Commissioners as to the value of any such property, he may appeal against the decision in manner prescribed by Part I. of this Act, and the provisions as to appeals under that Part of this Act shall apply accordingly.

Special provisions with respect to certain classes of property.

61.—(1) Notwithstanding anything in the last preceding section, the proviso to subsection (5) of section seven of the principal Act shall continue to apply to the valuation of property consisting of a tenancy from year to year, including any tenancy which is, or is deemed to be, subject to statutory conditions under the Land Law (Ireland) Acts, and for determining the gross value or the net value of property for the purpose of section sixteen of the principal Act.

(2) Where it is claimed that a fixed duty is payable in respect of any property under subsection (1) of section sixteen of the principal Act as being property of a gross value not exceeding three hundred pounds or five hundred pounds, as the case may be, and such property includes property which is proved to the satisfaction of the Commissioners to be subject to a charge created for the purpose of securing unpaid purchase money, or money borrowed for the purpose of paying purchase money, or to be subject to or liable to be made subject to a charge for securing an advance made or to be made for the purpose of the purchase thereof, the value thereof for the purpose of determining the gross value of the property under the said section shall be taken to be its value subject to such charge or liability as aforesaid.

(3) Land subject to an annuity under the Land Purchase (Ireland) Acts shall be treated as real property for the purposes of subsection (8) of section six of the principal Act (relating to the payment of estate duty by instalments).

(4) Where the property passing on the death of a person dying after the passing of this Act comprises the purchase money of land agreed to be sold under the Land Purchase (Ireland) Acts, but the purchase money has not been paid, the estate duty payable in respect of that purchase money may, at the option of the person liable to pay the same, be postponed until the purchase money is actually paid, and shall then become payable, but the person liable to pay the duty shall in the meantime pay annually interest on the amount of the duty payable at the rate of three per cent. per annum.

Repealed and re-enacted by Finance Act 1912 s. 9

(5) Where an estate, in respect of which estate duty is payable on the death of a person dying after the passing of this Act, comprises land on which timber, trees, or wood are growing, the value of such timber, trees, or wood shall be aggregated with the other property passing on the death of the deceased for the purpose of determining the value of the estate and the rate of estate duty, but the estate duty which, but for this subsection, would be payable on the principal value of the

timber, trees, or wood shall not be payable thereon, but shall, at the rate so ascertained, be payable on the net moneys (if any), after deducting all necessary outgoings since the death of the deceased, which may from time to time be received from the sale of the timber, trees, or wood, when felled, during the period which may elapse until the land on the death of some other person again becomes liable or would, but for this subsection, have become liable to estate duty, and the owners or trustees of such land shall account for and pay the same accordingly as and when such moneys are received, with interest at the rate of three per cent. per annum from the date when such moneys are received:

Provided that if at any time the timber, trees, or wood are sold, either with or apart from the land on which they are growing, the amount of estate duty on the principal value thereof which, but for this subsection, would have been payable on the death of the deceased, after deducting the amount (if any) of estate duty paid in respect of the timber, trees, or wood under this subsection since that date, shall become payable.

This subsection shall apply to succession duty payable in respect of woodlands in like manner as it applies to estate duty, except that nothing in this subsection shall affect the rate of succession duty.

Deduction of amount paid for increment value duty from value of estate for purposes of estate duty.

62. Where increment value duty is to be collected on the occasion of the death of any person in respect of the fee simple of any land or any interest in land comprised in the property passing on the death of that person, allowance shall be made in determining the value of the estate for the purposes of estate duty under subsection (1) of section seven of the principal Act, for the amount of increment value duty so to be collected as if it were a debt.

Extension of exemption of objects of national, scientific, or historic interest. 59 & 60 Vict. c. 28.

63. In the case of any person dying on or after the thirtieth day of April nineteen hundred and nine, section twenty of the Finance Act, 1896 (which gives an exemption for objects of national, scientific, or historic interest), shall be extended so as to give an exemption from legacy and succession duty as well as from estate duty, and as so extended shall take effect whether the property in respect of which the exemption is given is settled or not, and as if the reference therein to national, scientific, or historic interest included a reference to artistic interest, and duty shall only become chargeable when the property is sold, and then only in respect of the last death on which the property passed.

Protection of purchasers and mortgagees of interests in expectancy.

64. Where an interest in expectancy within the meaning of Part I. of the principal Act in any property has, before the thirtieth day of April nineteen hundred and nine, been bonâ fide sold or mortgaged for full consideration in money or money's worth, then no other duty on that property shall be payable by the purchaser or mortgagee when the interest falls

into possession than would have been payable if this Part of this Act had not passed, and in the case of a mortgage any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee.

Part IV.

Income Tax.

Income tax for 1909-1910.

65.—(1) Income tax for the year beginning on the sixth day of April nineteen hundred and nine shall be charged at the rate of one shilling and twopence.

(2) All such enactments relating to income tax as were in force on the fifth day of April nineteen hundred and nine shall, subject to the provisions of this Act, have full force and effect with respect to any duties of income tax hereby granted.

(3) The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, during the year ending on the fifth day of April nineteen hundred and nine shall be taken as the annual value of such property for the same purpose during the next subsequent year; provided that this subsection—

16 & 17 Vict. c. 34.

(*a*) so far as respects the duty on inhabited houses in Scotland, shall be construed with the substitution of the twenty-fourth day of May for the fifth day of April; and

(*b*) shall not apply to the metropolis as defined by the Valuation (Metropolis) Act, 1869.

32 & 33 Vict. c. 67.

57 & 58 Vict. c. 30.

(4) Section thirty-eight of the Finance Act, 1894 (which relates to duty on dividends, &c. paid prior to the passing of the Act), shall be applied with respect to the year which commenced on the sixth day of April nineteen hundred and nine, as it was applied with respect to the year which commenced on the sixth day of April eighteen hundred and ninety-four.

Super-tax on incomes over 5,000*l.*

66.—(1) In addition to the income tax charged at the rate of one shilling and twopence under this Act, there shall be charged, levied, and paid for the year beginning on the sixth day of April nineteen hundred and nine, in respect of the income of any individual, the total of which from all sources exceeds five thousand pounds, an additional duty of income tax (in this Act referred to as a super-tax) at the rate of sixpence for every pound of the amount by which the total income exceeds three thousand pounds.

(2) For the purposes of the super-tax, the total income of any individual from all sources shall be taken to be the total income of that individual from all sources for the previous year, estimated in the same manner as the total income from all sources is estimated for the purposes of exemptions or abatements under the Income Tax Acts; but, in estimating the income of the previous year for the purpose of super-tax,—

(*a*) there shall be deducted in respect of any land on which income tax is charged upon the annual value

estimated otherwise than in relation to profits (in addition to any other deduction) any sum by which the assessment is reduced for the purposes of collection under section thirty-five of the Finance Act, 1894, or on which duty has been repaid under the provisions of this Act relating to the repayment of duty in respect of the cost of maintenance, repairs, insurance, and management; and 57 & 58 Vict. c. 30.

(*b*) there shall be deducted the amount of any premiums in respect of which relief from income tax may be allowed under section fifty-four of the Income Tax Act, 1853 (as extended by any subsequent enactment); and

(*c*) there shall be deducted in the case of a person in the service of the Crown abroad, any such sum as the Treasury may allow for expenses which in their opinion are necessarily incidental to the discharge of the functions of his office and for which an allowance has not already been made;

(*d*) Any income which is chargeable with income tax by way of deduction shall be deemed to be income of the year in which it is receivable, and any deductions allowable on account of any annual sums paid out of the property or profits of the individual shall be allowed as deductions in respect of the year in which they are payable, notwithstanding that the income or the annual sums, as the case may be, accrued in whole or in part before that year.

Further relief in respect of earned incomes. 7 Edw. 7. c. 13.

67. Section nineteen of the Finance Act, 1907, shall apply to any individual who claims and proves, in manner provided by that section, that his total income from all sources exceeds two thousand pounds and does not exceed three thousand pounds, as if one shilling were substituted for ninepence, and as if, as respects any such individual, the thirty-first day of July nineteen hundred and ten were substituted for the thirtieth day of September nineteen hundred and seven.

Relief in respect of children.

68.—(1) If any individual who has been assessed or charged to income tax, or has paid income tax either by deduction or otherwise, claims and proves, in manner prescribed by the Income Tax Acts, that his total income from all sources, although exceeding one hundred and sixty pounds, does not exceed five hundred pounds, and that he has a child or children living and under the age of sixteen years at the commencement of the year for which the income tax is charged, he shall be entitled, in respect of every such child, to relief from income tax equal to the amount of the income tax upon ten pounds.

The expression "child" and the expression "children" in this provision includes stepchild or stepchildren, but does not include illegitimate child or illegitimate children: Provided that where the parents of any illegitimate child or children

shall, after the birth of such child or children, have married each other, such illegitimate child or children shall be included in the expression "child" and "children."

(2) Any relief under this section shall be given either by reduction of the assessment, or repayment of the excess which has been paid, or by both those means, as the case may require.

7 Edw. 7. c. 13. 61 & 62 Vict. c. 10. 16 & 17 Vict. c. 34.

(3) Subsections (2) and (3) of section nineteen of the Finance Act, 1907, shall be construed as if this section were mentioned therein as well as section eight of the Finance Act, 1898, and section fifty-four of the Income Tax Act, 1853, and the provisions of the Income Tax Acts, which relate to claims for exemption, relief, or abatement, or the proof to be given with respect to those claims shall apply to claims for relief under this section, and the proof to be given with respect to those claims.

Extension of relief from income tax under Schedule A.

69.—(1) If the owner of any land or houses to which this section applies shows that the cost to him of maintenance, repairs, insurance, and management, according to the average of the preceding five years, has exceeded, in the case of land, one-eighth part of the annual value of the land as adopted for the purpose of income tax under Schedule A, and in the case of houses one-sixth part of that value, he shall be entitled, in addition to any reduction of the assessment under section thirty-five of the Finance Act, 1894, on making a claim for the purpose, to repayment of the amount of the duty on the excess, not exceeding in the case of land one-eighth part, and in the case of houses one-twelfth part, of the duty on an amount equal to the annual value.

For the purposes of this section the term "maintenance" shall include the replacement of farm-houses, farm buildings, cottages, fences, and other works where the replacement is necessary to maintain the existing rent.

(2) This section shall apply to any land (inclusive of farm-houses and other buildings, if any) the assessment on which is, for the purpose of collection, reduced under section thirty-five of the Finance Act, 1894, and to any houses the annual value of which, as adopted for the purpose of income tax under Schedule A, does not exceed eight pounds, the assessment on which is so reduced.

(3) In comparing the cost of maintenance, repairs, insurance, and management of any land or houses for the purpose of this section with the annual value of the land or houses, the total cost of the maintenance, repairs, insurance, and management on any land managed as one estate, or of any houses on any such land, shall be compared with the total annual value of the land or houses as the case may be.

(4) All the provisions of the Income Tax Acts which relate to claims for exemption, relief, or abatement, or the proof to be given with respect to those claims, shall apply to claims for

repayment under this section and the proof to be given with respect to those claims:

Provided that if the owner of any land or house makes and delivers to the surveyor of taxes of any district in which the land or house is wholly or partly situate a declaration as to the cost to him of maintenance, repairs, insurance, and management, and the surveyor is satisfied as to the correctness of the declaration, the amount of the allowance to which the owner is entitled under this section shall be certified by the surveyor, and repayment shall thereupon be made in accordance with his certificate.

(5) In computing the five-year average for the purposes of this section, the year shall be taken to be the year ending on the thirty-first day of March, or such other date as may be adopted by the owner of the land or houses with the consent of the surveyor of taxes of the district, and the five preceding years shall be taken to be those preceding the commencement of the year for which the duty in respect of which a claim for repayment is made is charged.

Extension of exemption for provident funds of friendly societies and trade unions. 56 Vict. c. 2.

70. The exemption from income tax granted by the Income Tax Acts to a friendly society, and by the Trade Union (Provident Funds) Act, 1893, to a registered trade union, by the rules of which it appears that the sums assured to any person by the society or union do not exceed if by way of gross sum two hundred pounds, or if by way of an annuity thirty pounds a year, shall extend to any registered friendly society and to any registered trade union, if the society or union are restricted either by virtue of any Act of Parliament or by their rules from assuring to any person any sum exceeding three hundred pounds by way of gross sum or fifty-two pounds a year by way of annuity.

Exemptions and abatements in case of persons not resident in the United Kingdom.

71.—(1) No exemption, abatement, or relief under the Income Tax Acts which depends wholly or partially on the total income of an individual from all sources shall be given to any person, unless the person claiming the exemption, abatement, or relief is resident in the United Kingdom:

Provided that any person who is or has been employed in the service of the Crown or who is employed in the service of any missionary society abroad or in the service of any of the native states under the protectorate of the British Crown, and any person resident in the Isle of Man or Channel Islands and any person resident abroad who satisfies the Commissioners that he is so resident for the sake of health, shall be entitled to any relief, exemption, or abatement to which he would be entitled if he were resident in the United Kingdom, and if his total income from all sources were calculated as including any income in respect of which income tax may not be chargeable as well as income in respect of which income tax is chargeable.

(2) Income tax shall not be payable in respect of the interest or dividends of any securities of a foreign State or a British

possession which are payable in the United Kingdom, where it is proved to the satisfaction of the Commissioners that the person owning the securities and entitled to the interest or dividends is not resident in the United Kingdom; but, save as provided by this or any other Act, no allowance shall be given or repayment made in respect of the income tax on the interest or dividends on the securities of any foreign State or any British possession which are payable in the United Kingdom.

Relief from income tax under this subsection may be given by the Commissioners either by way of allowance or repayment on a claim being made to them for the purpose within six months of the end of the year for which the income tax is charged.

Special provisions as to assessment of super-tax.

72.—(1) The super-tax shall be assessed and charged by the Commissioners for the special purposes of the Acts relating to income tax (in this Act referred to as the Special Commissioners).

(2) Every person upon whom notice is served in manner prescribed by regulations under this section by the Special Commissioners requiring him to make a return of his total income from all sources or, in the case of a notice served upon any person who is chargeable with or liable to be assessed to income tax under section forty-one of the Income Tax Act, 1842, or section twenty-four of the Customs and Inland Revenue Act, 1890, as representing an incapacitated, non-resident, or deceased person, of the total income from all sources of the incapacitated, non-resident, or deceased person, shall, whether he is or is not chargeable with the super-tax, make such a return in the form and within the time required by the notice.

5 & 6 Vict. c. 35.
53 & 54 Vict. c. 8.

(3) It shall be the duty of every person chargeable with the super-tax to give notice that he is chargeable to the Special Commissioners before the thirtieth day of September in the year for which the super-tax is chargeable: Provided that for the purpose of this provision the thirty-first day of July nineteen hundred and ten shall, as respects the year beginning on the sixth day of April nineteen hundred and nine, be substituted for the thirtieth day of September of that year.

(4) If any person without reasonable excuse fails to make any return or to give any notice required by this section, he shall be liable to a penalty not exceeding fifty pounds, and after judgment has been given for that penalty to a further penalty of the like amount for every day during which the failure continues.

Any penalty under this provision shall be recoverable in the High Court, or in Scotland in the Court of Session.

(5) If any person fails to make a return under this section, or if the Special Commissioners are not satisfied with any return made under this section, the Special Commissioners may make an assessment of the super-tax according to the best of their judgment.

(6) All provisions of the Income Tax Acts relating to persons who are to be chargeable with duty, assessments, and appeals against those assessments, and to the collection and recovery of duty, and to cases to be stated for the opinion of the High Court shall, so far as they are applicable, apply to the charge, assessment, collection, and recovery of duty under this section, and the Special Commissioners shall, for the purpose of assessment, have any powers of an inspector or surveyor of taxes, and for the purpose of the representation of the Crown on any appeal before the Special Commissioners, any person nominated in that behalf by the Commissioners of Inland Revenue shall have the same powers at and upon the determination of the appeal as a surveyor of taxes has at and upon the determination of any appeal under the Income Tax Acts.

(7) The Special Commissioners may amend any assessment made by them under this section, or make an assessment or an additional assessment, during any time within the year of assessment, or within three years after the expiration thereof.

(8) The Commissioners may make regulations for the purpose of carrying this section into effect.

Part V.

Stamps.

Stamp duty on conveyances or transfers on sale. 54 & 55 Vict. c. 39.

73. The stamp duties chargeable under the heading "Conveyance or Transfer on Sale of any Property" in the First Schedule to the Stamp Act, 1891 (in this Part of this Act referred to as the principal Act), shall be double those specified in that Schedule: Provided that this section shall not apply to the conveyance or transfer of any stock or marketable security as defined by section one hundred and twenty-two of that Act, or to a conveyance or transfer where the amount or value of the consideration for the sale does not exceed five hundred pounds and the instrument contains a statement certifying that the transaction thereby effected does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration exceeds five hundred pounds.

Stamp duty on gifts inter vivos.

74.—(1) Any conveyance or transfer operating as a voluntary disposition inter vivos shall be chargeable with the like stamp duty as if it were a conveyance or transfer on sale, with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for the sale:

Provided that this section shall not apply to a conveyance or transfer operating as a voluntary disposition of property to a body of persons incorporated by a special Act, if that body is by its Act precluded from dividing any profit among its members and the property conveyed is to be held for the purposes of an

open space or for the purposes of its preservation for the benefit of the nation.

(2) Notwithstanding anything in section twelve of the principal Act, the Commissioners may be required to express their opinion under that section on any conveyance or transfer operating as a voluntary disposition inter vivos, and no such conveyance or transfer shall be deemed to be duly stamped unless the Commissioners have expressed their opinion thereon in accordance with that section.

(3) Subsection (2) of section fifteen of the principal Act, which enables certain instruments to be stamped after execution, shall apply to conveyances or transfers operating as voluntary dispositions inter vivos as if those conveyances or transfers were specified in the first column of the table in paragraph (*d*) of that subsection, and the grantor or transferor were specified in the second column of that table.

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(4) Where any instrument is chargeable with duty both as a conveyance or transfer under this section and as a settlement under the heading "SETTLEMENT" in the First Schedule to the principal Act, the instrument shall be charged with duty as a conveyance or transfer under this section, but not as a settlement under the principal Act.

(5) Any conveyance or transfer (not being a disposition made in favour of a purchaser or incumbrancer or other person in good faith and for valuable consideration) shall, for the purposes of this section, be deemed to be a conveyance or transfer operating as a voluntary disposition inter vivos, and (except where marriage is the consideration) the consideration for any conveyance or transfer shall not for this purpose be deemed to be valuable consideration where the Commissioners are of opinion that by reason of the inadequacy of the sum paid as consideration or other circumstances the conveyance or transfer confers a substantial benefit on the person to whom the property is conveyed or transferred.

(6) A conveyance or transfer made for nominal consideration for the purpose of securing the repayment of an advance or loan or made for effectuating the appointment of a new trustee or the retirement of a trustee, whether the trust is expressed or implied, or under which no beneficial interest passes in the property conveyed or transferred, or made to a beneficiary by a trustee or other person in a fiduciary capacity under any trust, whether expressed or implied, or a disentailing assurance not limiting any new estate other than an estate in fee simple in the person disentailing the property, shall not be charged with duty under this section, and this subsection shall have effect notwithstanding that the circumstances exempting the conveyance or transfer from charge under this section are not set forth in the conveyance or transfer.

Stamp duty on leases.

75. The stamp duties chargeable under the heading "LEASE or TACK" in the First Schedule to the principal Act, shall be

double the duties which would have been chargeable immediately before the passing of this Act under that heading, but this section shall not apply in the case of leases or tacks on which a fixed duty of a penny is chargeable under that heading.

Stamp duty on marketable securities.

76. The stamp duties chargeable on marketable securities (other than colonial government or colonial municipal securities) under paragraphs (1) (c), (3), and (4) of the heading "Marketable Security" in the First Schedule to the principal Act, and the stamp duty chargeable on marketable securities, share warrants, or stock certificates to bearer under subsection (1) of section four of the Finance Act, 1899, shall be double those specified in the said Schedule or charged by the said section, as the case may be.

52 & 63 Vict. c. 9.

Alteration and extension of duty on contract notes.

77.—(1) There shall be charged on every contract note as defined by this section for or relating to the sale or purchase of any stock or marketable security the following stamp duties:—

Where the value of the stock or marketable security—

is 5*l.* and does not exceed 100*l.* -	Sixpence,
exceeds 100*l.* and does not exceed 500*l.* - - - -	One Shilling,
exceeds 500*l.* and does not exceed 1,000*l.* - - - -	Two Shillings,
exceeds 1,000*l.* and does not exceed 1,500*l.* - - - -	Three Shillings,
exceeds 1,500*l.* and does not exceed 2,500*l.* - - - -	Four Shillings,
exceeds 2,500*l.* and does not exceed 5,000*l.* - - - -	Six Shillings,
exceeds 5,000*l.* and does not exceed 7,500*l.* - - - -	Eight Shillings,
exceeds 7,500*l.* and does not exceed 10,000*l.* - - - -	Ten Shillings,
exceeds 10,000*l.* and does not exceed 12,500*l.* - - - -	Twelve Shillings,
exceeds 12,500*l.* and does not exceed 15,000*l.* - - - -	Fourteen Shillings,
exceeds 15,000*l.* and does not exceed 17,500*l.* - - - -	Sixteen Shillings,
exceeds 17,500*l.* and does not exceed 20,000*l.* - - - -	Eighteen Shillings,
exceeds 20,000*l.* - - -	One Pound.

(2) Where a contract note is a continuation or carrying over note made for the purpose of continuing or carrying over any transaction for the sale or purchase of stock or marketable securities, the contract note, although it is made in respect of both a sale and purchase, shall be charged with duty under this section as if it related to one of those transactions only, and,

if different rates of duty are chargeable in respect of those transactions, to that one of those transactions which would render the contract note chargeable at the highest rate.

(3) For the purposes of this Part of this Act, the expression "contract note" means the note sent by a broker or agent to his principal, or by any person who by way of business deals, or holds himself out as dealing, as a principal in any stock or marketable securities, advising the principal, or the vendor or purchaser, as the case may be, of the sale or purchase of any stock or marketable security, but does not include a note sent by a broker or agent to his principal where the principal is himself acting as broker or agent for a principal, and is himself either a member of a stock exchange in the United Kingdom or a person who bonâ fide carries on the business of a stockbroker in the United Kingdom, and is registered as such in the list of stockbrokers kept by the Commissioners.

(4) Where a contract note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stocks or securities sold or purchased.

Obligation to execute contract note.

78.—(1) Any person who effects any sale or purchase of any stock or marketable security of the value of five pounds or upwards as a broker or agent, and any person who by way of business deals, or holds himself out as dealing, as a principal in any stock or marketable security, and buys or sells any such stock or marketable security of a value of five pounds or upwards, shall forthwith make and execute a contract note, and transmit the note to his principal, or to the vendor or purchaser of the stock or marketable security, as the case may be, and in default of so doing shall incur a fine of twenty pounds: Provided that this section shall not apply in the case of transactions carried out in the course of their ordinary business relations between members of stock exchanges in the United Kingdom.

(2) If any person makes or executes any contract note chargeable with duty and not being duly stamped, he shall incur a fine of twenty pounds.

(3) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards, if he fails to comply with the provisions of this section.

(4) All stamp duties on a contract note are to be denoted by an adhesive stamp appropriated to a contract note, and the stamp is to be effectively cancelled by the person by whom the note is executed by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing.

(5) Any stamp duty on a contract note may be added to the charge for brokerage or agency, and shall be recoverable as part of such charge.

Extension of provisions as to contract notes to sale or purchase of options.

79.—(1) The provisions of this Part of this Act as to contract notes shall apply to any contract under which an option is given or taken to purchase or sell any stock or marketable security at a future time at a certain price, as it applies to the sale or purchase of any stock or marketable security, but the stamp duty on such a contract shall be one-half only of that chargeable on a contract note: Provided that, if under the contract a double option is given or taken, the contract shall be deemed to be a separate contract in respect of each option.

(2) Any contract note made or executed in pursuance and in consequence of the exercise of an option given or taken under a contract duly stamped in accordance with the provisions of this section shall be charged with one-half only of the duty which would otherwise have been chargeable thereon under this Part of this Act, provided that it bears on its face a certificate by the broker, agent, or other person mentioned in the last preceding section to the effect that it is made or executed in the exercise of an option for which a duly stamped contract has been rendered on the date mentioned in the certificate.

Part VI.

Customs and Excise other than Liquor Licence Duties.

Duty on tea. 8 Edw. 7. c. 16.

80. The duty of Customs payable on tea until the first day of July nineteen hundred and nine, under the Finance Act, 1908, shall be deemed to have been continued as from that date, and shall continue to be charged, levied, and paid until the first day of July nineteen hundred and ten, on the importation thereof into Great Britain or Ireland, (that is to say)—

Tea, the pound - - - - Fivepence.

Additional Customs and Excise duties on spirits.

81.—(1) In addition to the duties of Customs payable on spirits imported into Great Britain or Ireland there shall as from the thirtieth day of April nineteen hundred and nine be charged, levied, and paid, the duties specified in Part I. of the Third Schedule to this Act.

(2) The duties of Customs on the articles mentioned in Part II. of the Third Schedule to this Act, being articles in which spirit is contained, or in the manufacture of which spirit is used, shall be proportionately increased, and there shall accordingly be charged, levied, and paid the duties specified in that Part of the schedule.

(3) In addition to the Excise duty payable for every gallon computed at proof of spirits distilled in the United Kingdom there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid an Excise duty of three shillings and ninepence, and so on in proportion for any less quantity.

Additional Customs duty on beer.

82.—(1) In addition to the duties of Customs payable on beer of the descriptions called or similar to mum, spruce, or black beer, or Berlin white beer, or other preparations, whether fermented or not fermented, of a similar character imported into Great Britain or Ireland, there shall, as from the twelfth day of May nineteen hundred and nine, be charged, levied, and paid the following duties (that is to say):—

For every thirty-six gallons thereof, where the worts thereof are or were before fermentation of a specific gravity—

	£	*s.*	*d.*
Not exceeding one thousand two hundred and fifteen degrees - - - - - -	0	1	0
Exceeding one thousand two hundred and fifteen degrees - - - - - -	0	1	2

(2) In addition to the duties of Customs payable on any description of beer other than that specified in the preceding subsection imported into Great Britain or Ireland, there shall, as from the twelfth day of May nineteen hundred and nine, be charged, levied, and paid the following duty (that is to say):—

	£	*s.*	*d.*
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees -	0	0	3

and there shall be allowed and paid in respect of all such beer a similar addition to the drawback granted on exportation, shipment for use as stores, or removal to the Isle of Man, by section four of the Customs and Inland Revenue Act, 1881; 44 & 45 Vict. c. 12.

And so, as to both duty and drawback, in proportion for any difference in gravity.

(3) In addition to the drawback of Excise payable in respect of beer exported from the United Kingdom as merchandise or shipped for use as ship's stores, there shall be allowed and paid in respect of beer brewed in the United Kingdom, as from the first day of November nineteen hundred and nine—

	£	*s.*	*d.*
For every thirty-six gallons of beer of an original gravity of one thousand and fifty-five degrees, an allowance of - - - - - -	0	0	3

and so in proportion for any difference in quantity or gravity.

Duties and drawback on tobacco.

83.—(1) In lieu of the duties of Customs payable on tobacco there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland the duties specified in Part I. of the Fourth Schedule to this Act.

(2) In lieu of the Excise duties payable on tobacco grown in Ireland there shall, as from the thirtieth day of April nineteen hundred and nine, be charged, levied, and paid on tobacco grown in Ireland the duties specified in Part II. of the Fourth Schedule to this Act, and, as from the first day of January nineteen hundred and ten, Excise duties at the same rates shall

be charged, levied, and paid on tobacco grown in England or Scotland, and there shall be charged on a licence to be taken out annually by every person growing, cultivating, or curing tobacco in England or Scotland an Excise duty of five shillings.

(3) Drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended or amended by any subsequent Act, on tobacco exported from Great Britain or Ireland or deposited in a bonded or King's warehouse shall, as from the first day of June nineteen hundred and nine, be allowed at the rates set out in Part III. of the Fourth Schedule to this Act, instead of at the rates set out in the First Schedule to the Finance Act, 1906, but subject to the provisions affecting allowance of drawback contained in the Schedule to the Finance Act, 1904. 26 & 27 Vict. c. 7. 6 Edw. 7. c. 8. 4 Edw. 7. c. 7.

(4) Subsections (2) and (3) of section three of the Finance Act, 1908, shall apply with reference to the Excise duties imposed by this section as they apply with reference to the duties imposed by that section, and shall apply to tobacco grown in England and Scotland in the same manner as they apply to tobacco grown in Ireland. 8 Edw. 7. c. 16.

(5) So much of any Act as prohibits or restrains the growth, making, or curing of tobacco in England or Scotland shall, as from the first day of January nineteen hundred and ten, cease to have effect.

Duty on motor spirit.

84.—(1) As from the thirtieth day of April nineteen hundred and nine, there shall be charged, levied, and paid on motor spirit imported into Great Britain or Ireland a duty of Customs at the rate of threepence per gallon.

(2) As from the first day of June nineteen hundred and nine, there shall be charged, levied, and paid on motor spirit made in Great Britain or Ireland, an Excise duty at the rate of threepence per gallon, and there shall be charged on a licence to be taken out annually by a manufacturer of motor spirit and by a dealer in motor spirit an Excise duty of one pound and an Excise duty of five shillings respectively. But a person may sell motor spirit in a quantity not exceeding one pint at one time to one person without taking out a licence as a dealer in motor spirit.

(3) Where a licence is taken out under this provision by a manufacturer of motor spirit, it shall not be necessary for him to obtain any further licence in respect of any still kept or used by him solely for the purpose of the manufacture or refinement of motor spirit.

(4) The provisions of section ninety-eight of the Customs Consolidation Act, 1876, which relate to the charging of duty at the time of the actual delivery of goods, shall apply to motor spirit as they apply to the specially excepted goods mentioned in that section. 39 & 40 Vict. c. 36.

(5) The Excise duty on motor spirit may be charged in such manner and at such time during the process of the manufacture of motor spirit as the Commissioners may determine.

1 Edw. 7. c. 7.
3 Edw. 7. c. 46.
43 & 44 Vict. c. 24.

(6) Sections eight and nine of the Finance Act, 1901, as amended by section two of the Revenue Act, 1903, shall apply with respect to the manufacture of and dealing in motor spirit as they apply with respect to the manufacture of saccharin, and any provisions of the Spirits Act, 1880, or any Acts amending that Act, may be applied by regulations made in pursuance of this subsection to motor spirit, and the regulations may provide for the sale and delivery by duly licensed persons of motor spirit from vans at the premises of persons who are dealers therein, and buy it to sell again.

(7) In this Part of this Act, the expression "motor spirit" means any inflammable hydrocarbon (including any mixture of hydrocarbons and any liquid containing hydrocarbon) which is capable of being used for providing reasonably efficient motive power for a motor car, and the expression "manufacturer of motor spirit" includes a refiner of motor spirit and a person otherwise preparing motor spirit.

(8) The Commissioners may by regulations prescribe tests for the purpose of determining whether any inflammable hydrocarbon or mixture of hydrocarbons, or liquid containing hydrocarbon, is motor spirit within the meaning of this provision.

Exemptions and allowances in respect of the duty on motor spirit.

85.—(1) Any person using motor spirit for purposes other than supplying motive power for motor cars shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of the duty paid in respect of the motor spirit under this Act, and any person using motor spirit for any of the purposes mentioned in Part I. of the Fifth Schedule to this Act shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of half the amount of the duty paid under this Act in respect of the spirit:

Provided that a person using motor spirit before the first day of January nineteen hundred and ten for any of the purposes mentioned in Part I. of the Fifth Schedule to this Act, shall be entitled, in accordance with the provisions of this section, to an allowance or repayment of the whole amount of any duty paid under this Act in respect of the spirit so used.

(2) Motor spirit may be delivered without payment of duty or on the payment of half the amount of the full duty payable, in such cases as the Commissioners may approve, and subject to such conditions as to proof, security, and otherwise, as the Commissioners may impose for the purpose of protecting the revenue.

(3) If any person proves to the satisfaction of the Commissioners that he has within the previous six months used any quantity exceeding five gallons of spirit which is motor spirit within the meaning of this Act for purposes other than supplying motive power for motor cars, or in other circumstances entitling him to the repayment of the full amount of duty in

respect of the spirit, he shall be entitled to obtain from the Commissioners a repayment of any duty which has been paid in respect of the spirit, and if any person proves to the satisfaction of the Commissioners that he has within the previous six months used any quantity exceeding five gallons of motor spirit for the purposes mentioned in Part I. of the Fifth Schedule to this Act, and that the full duty has been paid upon the spirit so used, he shall be entitled to obtain from the Commissioners a repayment of half the amount of duty so paid.

Duty on licences for motor cars. 51 & 52 Vict. c. 8.

86.—(1) The Excise duty for carriages payable in respect of any motor car which is a carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, shall, as from the first day of January nineteen hundred and ten, be at the rates specified in Part II. of the Fifth Schedule to this Act, and the duty so payable shall be charged throughout the United Kingdom, and the Acts relating to the payment of the duty shall extend accordingly.

(2) The unit of horse power for the purpose of any rate of duty in the said Schedule shall be calculated in accordance with regulations made by the Treasury for the purpose, and section twenty-seven of the Revenue Act, 1869 (which relates to the prosecution of offences), shall, so far as relates to motor cars charged with duty under this section, be construed as if the horse-power of the car were substituted for the weight of the carriage. 32 & 33 Vict. c. 14.

(3) Nothing in this section shall be construed so as to increase or affect the duty now payable in respect of any motor cab, motor omnibus or other vehicle, being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, or to require a licence to be taken out for any motor car which is not a carriage within the meaning of that section. 51 & 52 Vict. c. 8.

(4) If a duly qualified medical practitioner proves to the satisfaction of the Commissioners or council by whom the licence is granted that any motor car kept by him is kept for the purpose of his profession, he shall be entitled to an allowance in respect of the duty payable under this section on the licence for the car equal to half the amount of duty so payable.

(5) If an officer of the Army Motor Reserve produces to the Commissioners or council by whom the licence is granted a certificate, granted in such manner and by such persons as the Army Council direct, that any motor car kept by him has been used for the purposes of the Army Motor Reserve under regulations made by the Army Council for at least six days in any year, he shall be entitled to an allowance in respect of the duty payable under this section on the car bearing the same proportion to the whole amount of duty as the number of days for which the car has been so used bears to a full year.

(6) No duty shall be payable under this section in respect of any motor fire-engine or ambulance.

(7) The Treasury may make regulations providing for the total or partial exemption, for a limited period, from the duty payable under this section of any motor cars brought into the United Kingdom by persons making only a temporary stay in the United Kingdom.

(8) Any licence to keep a motor car granted for the year nineteen hundred and ten before the passing of this Act shall, if the motor car is a motor car charged with duty under this section, cease to have effect on the thirtieth day of June nineteen hundred and ten, and the provisions of the Acts relating to the payment of duties on carriages shall, as respects the year nineteen hundred and ten, have effect with respect to any motor car so charged as if the first day of July were substituted for the first day of January.

On payment of duty in pursuance of this provision in respect of a motor car so charged, allowance shall be made for any duty previously paid in respect thereof for the year nineteen hundred and ten, and, if the duty so previously paid exceeds the duty payable under this section, the excess shall be repaid: Provided that in England no such allowance or repayment shall be made unless the duty is paid in pursuance of this provision in the same county or county borough in which the duty in respect of which an allowance or repayment is claimed has been paid.

(9) The expression "motor car" in this Part of this Act means any vehicle which is for the time being a light locomotive within the meaning of the Locomotives on Highways Act, 1896, as amended by any other Act, and includes a motor bicycle and a motor tricycle, but does not include a vehicle drawn by a motor car.

59 & 60 Vict. c. 36.

PART VII.

PROVISIONS AS TO PAYMENTS TO LOCAL AUTHORITIES AND TO ROAD IMPROVEMENT ACCOUNT.

Payments in respect of monopoly value to go to Exchequer. 4 Edw. 7. c. 23.

87.—(1) All payments made in pursuance of conditions attached by licensing justices to the grant of new on-licences under section four of the Licensing Act, 1904, shall, notwithstanding anything in that or any other Act, be paid into the Exchequer.

(2) On any proceedings relating to the grant or confirmation of a new on-licence, to which section four of the Licensing Act, 1904, applies, any person authorised by the Commissioners shall be entitled to be heard by the justices or confirming authority on the question of the payments to be imposed for the purpose of securing monopoly value to the public.

Payments into local taxation account in respect of liquor licences and provisions as to duties on motor car licences. 7 Edw. 7. c. 13.

88.—(1) For the purpose of subsection (3) of section seventeen of the Finance Act, 1907 (which makes provision with respect to the method of calculating proceeds of duties in the event of any alteration of the rate of duties), the proceeds of the duties on the licences for the sale of intoxicating liquor and on licences for motor cars imposed by this Act shall, so far as respects the sums to be paid into any local taxation account out of the Consolidated Fund in respect thereof, be deemed notwithstanding anything in that subsection to be the amount of the proceeds of the duties on those licences during the year ending the thirty-first day of March nineteen hundred and nine.

(2) Notwithstanding the proviso to subsection (4) of section six of the Finance Act, 1908, the duties on licences for motor cars in England and Wales shall continue to be duties to which that section applies, but any sum by which the proceeds of those duties levied in any financial year by the council of any county or county borough exceed the amount of the proceeds of those duties certified by the Local Government Board to have been collected in that county or county borough during the year ending the thirty-first day of March nineteen hundred and nine shall be paid into the Exchequer, and a council shall be entitled to be paid any sum by which the proceeds of those duties levied by them in any year are less than that amount, and the sums so to be paid shall be charged on and paid out of the Consolidated Fund or the growing produce thereof. 8 Edw. 7. c. 16.

(3) Any reference in this section to duties on licences for motor cars or to the proceeds of those duties shall be construed to be a reference only to the duties on the licences which are affected by this Act.

Collection of motor car licence duties in Ireland.

89.—(1) The duties on licences for motor cars imposed by this Act shall be levied in Ireland by county councils in accordance with provisions for the purpose to be made by His Majesty by Order in Council as from the date mentioned in the Order, and subject as respects the current year to such variations of the dates for delivery of declarations and payment of duties as may be made by the Order, and subsections (3) (4) and (5) of section twenty of the Local Government Act, 1888, shall apply to those duties and the Order under this section as they apply to duties transferred and an order of transfer made under that section, with the exception of the provision in paragraph (1) of subsection (4) as to the account to which penalties and forfeitures are to be carried in the county fund, and with the substitution of "Commissioners of Customs and Excise" for "Commissioners of Inland Revenue." 51 & 52 Vict. c. 41.

(2) The duties to be levied by a county council under this section shall be paid into the Exchequer in such manner and in accordance with such directions as may be contained in the Order, and there shall be paid to every county council in every year a sum equal to five per cent. of the duties levied by the council during the preceding year, and the sums so to be paid

shall be charged on and paid out of the Consolidated Fund or the growing produce thereof.

(3) In this section "county council" includes the council of a county borough.

Payment of duties on motor spirit and motor car licences to road improvement account.

90.—(1) There shall be charged on and paid out of the Consolidated Fund or the growing produce thereof a sum (in this Act referred to as the road improvement grant) equal to the net proceeds of the duties on motor spirit and the net proceeds of the duties on licences for motor cars which are affected by this Act.

(2) The road improvement grant shall be carried to a separate account to be established under regulations made by the Treasury for the purpose, and, subject to such regulations as may be made by the Treasury with respect to accounts and accumulation of moneys standing to the account, be administered and applied in manner provided by the Development and Road Improvement Funds Act, 1909.

9 Edw. 7. c. 47.

(3) The expression "the net proceeds of the duties" means the amount of those duties paid into the Exchequer, after deducting such sums as are certified by the Commissioners to be the cost of collecting the duties, and after deducting in the case of duties payable on licences for motor cars any sum which is payable to any local taxation account in respect of the proceeds of those duties, or to any council in respect of any deficiency in the proceeds of those duties.

Payment of half the proceeds of the duties on land values for benefit of local authorities.

91.—(1) There shall be charged on and paid out of the Consolidated Fund or the growing produce thereof a sum equal to one-half of the net proceeds of the duties on land values under Part I. of this Act (including mineral rights duties).

(2) The sums so charged shall be carried to a separate account, to be established under regulations made by the Treasury for the purpose, and, subject to such regulations as may be made by the Treasury in respect of accounts, audit, and accumulation of moneys standing to the account, be appropriated for the benefit of local authorities in the United Kingdom in such manner as Parliament may hereafter determine.

PART VIII.

GENERAL.

Application of existing enactments to licences granted under this Act.

92. All the powers, provisions, regulations, and directions contained in any Act relating to excise duties or licences, or to penalties or forfeitures under Excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the excise duties charged by and the excise licences

mentioned in this Act, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the said duties and licences.

Laying of rules and regulations before Parliament.

93.—(1) All rules and regulations made by the Treasury or by the Commissioners of Inland Revenue or by the Commissioners of Customs and Excise under this Act shall be laid before each House of Parliament as soon as may be after they are made, and, if an address is presented to His Majesty by either House of Parliament within the next subsequent forty days on which that House has sat next after any such rule or regulation is laid before it, praying that the rule or regulation may be annulled, His Majesty in Council may, if it seems fit, annul the rule or regulation and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

(2) If any rule or regulation is so annulled any duty previously paid which, but for the rule or regulation, would not have been payable, shall be repaid by the Commissioners, without prejudice, however, to the right of the Commissioners to reassess the duty in accordance with any rule or regulation which may be substituted for the annulled rule or regulation.

Penalty for making false statement or representation.

94. If any person for the purpose of obtaining any allowance, reduction, rebate, or repayment in respect of any duty under this Act, either for himself or for any other person, or in any return made with reference to any duty under this Act, knowingly makes any false statement or false representation, he shall be liable on summary conviction to imprisonment for a term not exceeding six months with hard labour.

Provision as to assessments, payments, &c. made on account of duty before passing of Act.

95.—(1) All assessments or charges made or other things done before the passing of this Act with a view to the collection of any duty imposed by this Act shall have the same force and effect as if this Act had been in operation at the time when the assessment or charge was made or other thing done.

(2) Any payments made before the passing of this Act on account of any duty imposed thereby, and any payments of drawback made before the passing of this Act on account of any such duty, which would have been proper payments on account of duty or proper payments of drawback if this Act had been in force at the time, shall be deemed to be payments properly made under this Act, and, if treated as such before the passing of this Act, shall be deemed to have been properly so treated.

(3) The liability of any person to pay any sum on account of any duty imposed by this Act shall not be affected by the fact that he has, before the passing of this Act, paid either directly or by way of deduction any such sum if the sum so paid has been subsequently refunded to him, and any such sum may without prejudice to any other remedy be recovered as a debt due to His Majesty.

(4) Where any deduction which would have been a legal deduction if this Act had been in force has been made on account of any duty imposed by this Act, and the sum deducted has subsequently been made good by the person making the deduction, that person shall not be prevented from again making the deduction.

In such a case, and also in a case where a person could have made a legal deduction if this Act had been in force on account of any duty imposed by this Act, but has not made it, the person who has made or could have made the deduction, as the case may be, shall be entitled, if there is no future payment from which the deduction may be made, to recover the sum as if it were a debt due from the person to whom the original deduction has been made good or as against whom the deduction could have been originally made.

(5) Any reference in this section to a duty imposed by this Act includes a reference to a duty increased by this Act.

Repeal, construction, and short title.

96.—(1) The Acts specified in the Sixth Schedule to this Act are hereby repealed to the extent mentioned in the Third column of that Schedule.

(2) Any reference to "the Commissioners" in Part II., Part VI., or Part VII. of this Act shall be construed as a reference to the Commissioners of Customs and Excise, and any reference to "the Commissioners" in any other Part of this Act shall be construed as a reference to the Commissioners of Inland Revenue.

(3) Part III. of this Act shall be construed together with the Finance Act, 1894.

57 & 58 Vict. c. 30.

(4) Part IV. of this Act shall be construed together with the Income Tax Acts, 1842 and 1853, and any other enactments relating to Income Tax, and those enactments and Part IV. of this Act are in this Act referred to as the Income Tax Acts.

5 & 6 Vict. c. 35. 16 & 17 Vict. c. 34.

(5) Part V. of this Act shall be construed together with the Stamp Act, 1891.

54 & 55 Vict. c. 39.

(6) Part VI. of this Act, so far as it relates to duties of Customs, shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and Parts II. and VI. of this Act, so far as they relate to duties of Excise, shall be construed together with the Acts which relate to the duties of Excise and the management of those duties.

39 & 40 Vict. c. 36.

(7) This Act may be cited as the Finance (1909–10) Act, 1910.

SCHEDULES.

FIRST SCHEDULE.

Sections 43, 44, 49, 50, 51, 52.

EXCISE LIQUOR LICENCES.

A.—Manufacturers' Licences.

Licence to be taken out annually.	Duty.	Corresponding existing Licence.
1. Spirits :—		
(*a*) By a distiller of spirits.	Duty specified in Scale 1	Licence for manufacture of spirits under 6 Geo. 4, c. 81, s. 2.
(*b*) By a rectifier or compounder of spirits.	15*l.* 15*s.*	
2. Beer :—		
By a brewer of beer for sale.	Duty specified in Scale 2	Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10.
By a brewer of beer other than a brewer for sale.	If he is the occupier of a house of an annual value exceeding ten pounds and not exceeding fifteen pounds, and brews solely for his own domestic use, 9*s.* In any other case, 4*s.*	Licence on which duty is payable under 43 & 44 Vict. c. 20, s. 10; 44 & 45 Vict. c. 12, s. 14; or 48 & 49 Vict. c. 51, s. 5.
3. Sweets :—		
By a maker for sale of sweets.	5*l.* 5*s.* - - - -	Licence on which duty is payable under 6 Edw. 7. c. 20, s. 7.

Scale 1.

Spirit Distiller's Licence.

Number of gallons computed at proof of spirits distilled during the preceding year—	Duty. £	*s.*	*d.*
Not exceeding 50,000 gallons - - - - - -	10	0	0
Exceeding 50,000 gallons, for the first 50,000 gallons -	10	0	0
For every further 25,000 gallons or fraction of 25,000 gallons - - - - - - - - - -	10	0	0

Scale 2.

Licence to Brewer for Sale.

	Duty. £	s.	d.
Number of barrels brewed during the preceding year—			
Not exceeding 100 barrels - - - - - - -	1	0	0
Exceeding 100 barrels—			
For the first 100 barrels - - - - - - -	1	0	0
For every further 50 barrels or fraction of 50 barrels -	0	12	0

For the purposes of this scale, barrels may be taken at the option of the brewer either to be bulk barrels or standard barrels, and a standard barrel shall be taken to be 36 gallons of beer of an original gravity of 1055 degrees.

Provisions applicable to Manufacturers' Licences.

Wholesale dealing authorised.

43 & 44 Vict. c. 24.

1. A manufacturer's licence, except in the case of a licence to a brewer not for sale, authorises not only the manufacture of the liquor to which it applies in accordance with the licence, but also wholesale dealing (subject in the case of a spirit manufacturer's licence to the provisions of the Spirits Act, 1880) in any such liquor which is the produce of the manufacture of the holder of the licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a servant or agent of the manufacturer if the liquor is supplied to the purchaser direct from the premises where it is manufactured.

Licence not required in certain cases.

2. The occupier of a house of an annual value not exceeding eight pounds may brew beer solely for his own domestic use without taking out a manufacturer's licence.

Provision as to duty in case of new distilleries or breweries which have not been in working for a full year.

3. The duty on a manufacturer's licence granted in respect of a distillery or brewery in respect of which such a licence has not been in force at any time during the preceding year or in respect of which a licence has been in force but no spirits have been distilled or beer brewed under the licence during the preceding year, as the case may be, shall be the minimum duty payable under Scales 1 or 2, as the case may be, and where a manufacturer's licence has not been in force for a full year, the number of proof gallons distilled or the number of barrels brewed during the preceding year shall, for the purpose of payment of duty in the following year, be deemed to be a number bearing the same proportion to the number actually distilled or brewed as the whole year bears to the time for which the licence has been in force.

4. For the purpose of the duties under Scales 1 and 2 the preceding year shall be taken to be the year ending the thirtieth day of June or such other day as the Commissioners may fix either generally or as respects any particular manufacturer.

B.—Wholesale Dealers' Licences.

Licence to be taken out annually by a wholesale dealer in	Duty. £ s. d.	Corresponding existing Licence.
1. Spirits - - -	15 15 0	Licence on which duty is payable under 6 Geo. 4. c. 81. s. 2.
2. Beer - - -	10 10 0	
3. Wine - - -	10 10 0	Licence on which duty is payable under 6 Geo. 4. c. 81. s. 2.
4. Sweets - - -	5 5 0	Licence on which duty is payable under 23 & 24 Vict. c. 113. s. 1.

Provisions applicable to Wholesale Dealers' Licences.

1. A wholesale dealer's licence authorises sale at any one time to one person of liquor in the following quantities, namely :— Retail sale not authorised.

(*a*) In the case of spirits, wine, or sweets in any quantity not less than two gallons, or not less than one dozen reputed quart bottles ; and

(*b*) In the case of beer or cider in any quantity not less than four-and-a-half gallons, or not less than two dozen reputed quart bottles ;

but not in any less quantities.

2. A wholesale dealer's licence need not be taken out by the holder of a manufacturer's licence so far as respects the sale of liquor being the produce of the manufacturer of the holder of the manufacturer's licence at the premises where the liquor is manufactured, and elsewhere by the manufacturer or a servant or agent of the manufacturer, if the liquor is supplied to the purchaser direct from the premises where it is manufactured. Authority to manufacturers to sell wholesale.

3. A person holding the licence to be taken out by a wholesale dealer in wine may deal wholesale in sweets as well as wine without taking out any further wholesale dealer's licence. Sale of sweets authorised by wine dealer's licence.

4. Where a wholesale dealer's licence for the sale of any liquor is taken out by a person who is the holder of a licence authorising him to sell the same liquor by retail, the duty payable on the wholesale dealer's licence shall be reduced by fifty per cent. Provided that this provision shall not operate so as to reduce the total amount payable for the wholesale dealer's licence and the retailer's licence for any liquor below that payable for the wholesale dealer's licence alone. Reduced duty where retailer's licence is taken out as well.

C.—RETAILERS' LICENCES.

I.—*On-Licences.*

Licence to be taken out annually by a retailer of	Duty.	Corresponding existing Licence.
1. Spirits (publican's licence).	A duty equal to half the annual value of the licensed premises, subject to the minimum duty payable under Scale 3.	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 43 (1).
2. Beer (beerhouse licence).	A duty equal to a third of the annual value of the licensed premises, subject to the minimum duty payable under Scale 3.	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.
3. Cider - - -	Half the duty specified in Scale 4.	
4. Wine - - -	Duty specified in Scale 4 -	
5. Sweets - - -	Half the duty specified in Scale 4.	

Section 45.

SCALE 3.

MINIMUM DUTY PAYABLE FOR PUBLICAN'S AND BEERHOUSE LICENCES.

There shall be a minimum duty payable on the publican's licence and the beerhouse licence respectively, as shown in the following scale and where the annual value of any licensed premises is less than the annual value to which the minimum duty corresponds, duty shall be charged as if the premises were of that annual value.

Population.	Minimum Duty.	
	Publican's Licence.	Beerhouse Licence.
In Great Britain—	£ s.	£ s.
In areas which are not urban areas, and in urban areas with a population of less than 2,000 -	5 0	3 10
In urban areas with a population of—		
2,000 and less than 5,000 - - - -	10 0	6 10
5,000 „ „ 10,000 - - - -	15 0	10 0
10,000 „ „ 50,000 - - - -	20 0	13 0
50,000 „ „ 100,000 - - - -	30 0	20 0
100,000 or above - - - - - -	35 0	23 10
In Ireland—		
In areas which are not urban areas, and in urban areas with a population of less than 10,000 -	5 0	3 10
In urban areas with a population of 10,000 or above - - - - - - - -	7 10	4 0

For the purposes of this scale an urban area means any county borough, borough, or other urban district; and the administrative county of London shall be deemed to be a single urban area; and population shall be calculated according to the last published census for the time being. The boroughs of Burslem, Hanley, Longton, and Stoke-upon-Trent, and the urban districts of Fenton and Tunstall, which, in pursuance of the Borough of Stoke-on-Trent Order, 1908, as confirmed by the Local Government Board's Provisional Order Confirmation (No. 3) Act, 1908, are, as from the thirty-first day of March nineteen hundred and ten, to form (subject to certain provisions as to differential rating and other matters to have effect for a period of twenty years) one borough to be called the borough of Stoke-upon-Trent, shall, notwithstanding anything contained in that Order, continue for the period of twenty years from the said date to be separate urban areas for the purposes of this scale. 8 Edw. 7. c. clxiv.

Scale 4.

Wine Retailer's On-Licence.

	Duty. £	s.	d.
Annual value of licensed premises—			
Under 30*l.*	4	10	0
30*l.* and under 50*l.*	6	0	0
50*l.* „ 100*l.*	9	0	0
100*l.* and over	12	0	0

II.—*Off-Licences.*

Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
1. Spirits	Duty specified in Scale 5.	As respects England, the additional retail licence on which duty is payable under 24 & 25 Vict. c. 21. s. 1. As respects Scotland, licence on which duty is payable under 16 & 17 Vict. c. 67. s. 8. As respects Ireland, licence on which duty is payable under 6 Geo. 4. c. 81. s. 2, and 8 & 9 Vict. c. 64. s. 1. Additional liqueur licence on which duty is payable under 11 & 12 Vict. c. 121. s. 10.
2. Beer	Duty specified in Scale 6.	As respects England, the beer retailer's licence and the additional beer dealer's retail licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41. As respects Scotland, licence on which duty is payable under 16 & 17 Vict. c. 67. s. 8. As respects Ireland, dealer's additional retail licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.

Licence to be taken out annually by retailer of	Duty.	Corresponding existing Licence.
3. Cider - -	2*l.* - - - -	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.
4. Wine - -	Duty specified in Scale 7.	As respects England and Ireland, licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41. As respects Scotland, licence on which duty is payable under 39 & 40 Vict. c. 16. s. 4. Licence as a dealer in wine, on which duty is payable under 6 Geo. 4. c. 81. s. 2, so far as such a licence authorises sale by retail.
5. Sweets - -	2*l.* - - - -	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 41.

SCALE 5.

SPIRIT RETAILER'S OFF-LICENCE.

Annual value of licensed premises—	Duty. £	*s.*	*d.*
Not exceeding 10*l.* - - - - - - - -	10	0	0
Exceeding 10*l.* and not exceeding 20*l.* - - -	11	10	0
„ 20*l.* „ „ 30*l.* - - -	14	0	0
„ 30*l.* „ „ 50*l.* - - -	15	0	0
„ 50*l.* „ „ 75*l.* - - -	16	0	0
„ 75*l.* „ „ 100*l.* - - -	17	10	0
„ 100*l.* „ „ 250*l.* - - -	19	0	0
„ 250*l.* „ „ 500*l.* - - -	30	0	0
„ 500*l.* - - - - - - - -	50	0	0

SCALE 6.

BEER RETAILER'S OFF-LICENCE.

Annual value of licensed premises—	Duty. £	*s.*	*d.*
Not exceeding 10*l.* - - - - - - - -	1	10	0
Exceeding 10*l.* and not exceeding 20*l.* - - -	2	0	0
„ 20*l.* „ „ 30*l.* - - -	2	10	0
„ 30*l.* „ „ 50*l.* - - -	3	0	0
„ 50*l.* „ „ 75*l.* - - -	3	10	0
„ 75*l.* „ „ 100*l.* - - -	4	0	0
„ 100*l.* „ „ 250*l.* - - -	4	10	0
„ 250*l.* „ „ 500*l.* - - -	7	0	0
„ 500*l.* - - - - - - - -	10	0	0

Scale 7.

Wine Retailer's Off-Licences.

	Duty. £	*s.*	*d.*
Annual value of licensed premises—			
Not exceeding 20*l.*	2	10	0
Exceeding 20*l.* but not exceeding 30*l.*	3	0	0
„ 30*l.* „ „ 50*l.*	3	10	0
„ 50*l.* „ „ 75*l.*	4	0	0
„ 75*l.* „ „ 100*l*	4	10	0
„ 100*l.* „ „ 250*l.*	5	0	0
„ 250*l.* „ „ 500*l.*	7	0	0
„ 500*l.*	10	0	0

Provisions applicable to Retailers' Licences.

General.

Meaning of sale by retail.

1. A retailer's licence authorises sale at any one time to one person of liquor in the following quantities, namely,—

(*a*) in the case of spirits, wine, or sweets, in any quantity not exceeding two gallons or not exceeding one dozen reputed quart bottles; and

(*b*) in the case of beer or cider, in any quantity not exceeding four and a half gallons or not exceeding two dozen reputed quart bottles;

but not in any larger quantities.

Restriction on holding of retailers' off- and on-licences.

2. A retailer's off-licence shall not be granted to the holder of a retailer's on-licence if the off-licence authorises the sale of any liquor which the holder of the on-licence is not authorised to sell by retail under his on-licence, and any retailer's off-licence granted in contravention of this provision shall be void.

Sale of cider under beer licence.

3. A person holding the licence to be taken out by a retailer of beer may sell by retail cider as well as beer without taking out any further retailer's licence.

Sale of sweets under wine licence.

4. A person holding the licence to be taken out by a retailer of wine may sell by retail sweets as well as wine without taking out any further retailer's licence.

Provisions applicable to Retailers' On-Licences.

Sale off authorised as well as sale on.

1. A retailer's on-licence authorises sale by retail of the liquor to which the licence extends for consumption either on or off the premises.

Sale of any liquor under publican's licence.

2. A person holding the on-licence to be taken out by a retailer of spirits may sell by retail beer, cider, wine, and sweets, as well as spirits, without taking out any further retailer's licence.

Option to pay duty in accordance with annual compensation value in certain cases.

3. Where it is shown to the satisfaction of the Commissioners that the annual value of the premises exceeds five hundred pounds, a retailer's on-licence may be granted at the option of the licence holder on payment of an amount equal to one-third of the annual licence value as certified for the purposes of this Act, and where that amount has not been certified for the purpose of the register to be prepared under this Act, the licence holder may require that amount to be so certified:

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Provided that—

(*a*) the duty payable in pursuance of this provision shall not be less than two hundred and fifty pounds in the case of fully-licensed premises, or in the case of a beerhouse one hundred and sixty-six pounds thirteen shillings and fourpence ; and

(*b*) where the annual licence value has not been certified, the licence shall be granted on a provisional payment of the minimum duty payable under this provision, or of one-fifth of the full duty, whichever is the higher, and, upon the annual licence value being certified, the duty shall be adjusted by the return of any over-payment or by the recovery, as a debt to His Majesty, of any sum by which the amount paid falls short of the amount which is found to be payable.

This provision shall apply to premises, whatever their annual value, if they are structurally adapted for use as an hotel and are bonâ fide so used, and it is shown to the Commissioners that it is impracticable to obtain a reduction of duty in respect of the premises under the provisions of this Act enabling such a reduction to be obtained for hotels in certain cases, owing to the fact that visitors resort to the place where the premises are situated only during certain seasons of the year. In such a case, the minimum amount of duty payable shall instead of two hundred and fifty pounds be thirty pounds in the case of premises of an annual value not exceeding one hundred pounds, and in any other such case fifty pounds.

Condition attached to theatre licence.

4. The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used only for any of the following purposes, namely, for judicial or public administrative purposes or as a theatre or place of public or private entertainment, or as public gardens, picture galleries, or exhibitions, or for any similar purpose to which the holding of the licence is merely auxiliary, shall, in the case of a theatre the annual value of which does not exceed two thousand pounds, be twenty pounds, and in any other case be fifty pounds, but it shall be a condition of any such licence that intoxicating liquor is not sold under the licence except while the premises are open and being used, and to persons bonâ fide using the premises, for the said purposes.

Maximum duty in respect of refreshment rooms.

5. The maximum amount of duty payable in respect of a retailer's on-licence granted to the proprietor or occupier of premises adapted to be and bonâ fide used as refreshment rooms at a railway station shall be fifty pounds.

Provision as to duty where premises include a place of public entertainment.

6. Where any premises include a music hall or other similar place of public entertainment (herein-after referred to as a place of entertainment), a retailer's on-licence may be granted, at the option of the licence holder, on payment of a duty of fifty pounds, together with such sum as would be payable as duty under this Act on the part of the premises not used as the place of entertainment if that part were a separate set of premises, but it shall be a condition of any such licence that intoxicating liquor is not sold under the licence in the place of entertainment except whilst that place is open and being used, and to persons bonâ fide using that place, as a place of entertainment.

Provisions applicable to Retailers' Off-Licences.

Restriction to sale off.

1. A retailer's off-licence authorises the sale by retail of the liquor to which the licence extends for consumption off the premises only.

2. A person holding the off-licence to be taken out by a retailer of spirits may not sell spirits in open vessels, or in England in any quantity less than one reputed quart bottle — Minimum quantity of spirits to be sold.

3. A person holding the off-licence to be taken out by a retailer of wine may not sell wine in open vessels or in England or Ireland in any quantity less than one reputed pint bottle. — Minimum quantity of wine to be sold.

D.—Passenger Vessel Licences.

	Corresponding existing licence.
1. Licence to be taken out annually in respect of a passenger vessel by the master or other person belonging to the vessel nominated by the owner of the vessel— Duty of 10*l.*	Licence on which duty is payable under 43 & 44 Vict. c. 20. s. 45.
2. Licence to be taken out in respect of a passenger vessel by the master or other person belonging to the vessel nominated by the owner of the vessel, and to be in force for one day only— Duty of 2*l.*	

Provisions applicable to Passenger Vessel Licences.

1. A passenger vessel licence granted in respect of any vessel authorises the sale by retail while the vessel is engaged in carrying passengers of any intoxicating liquor on the vessel to passengers for consumption on the vessel. — Authority to sell.

2. A passenger vessel licence authorises the sale of tobacco as well as the sale of intoxicating liquor. — Authority to sell tobacco.

3. In the event of any person to whom a passenger vessel's licence has been granted ceasing to be master of the vessel or to belong to the vessel, the licence may be transferred to any person who is for the time being master of the vessel or is for the time being a person belonging to the vessel and nominated by the owner of the vessel for the purpose. — Transfer of licence in ordinary cases.

4. In the event of the transfer of the vessel to some other owner, the licence granted under this section shall cease to have effect as respects that vessel, but may, in that event and in the event of the loss of the vessel, be transferred, on the application of the owner of the vessel, to the master of some other vessel belonging to him or to some person belonging to such other vessel and nominated by the owner for the purpose. — Transfer of licence on sale or lease of vessel.

5. For the purpose of giving jurisdiction, any sale of liquor on a passenger vessel shall be deemed to have taken place either where it has actually taken place or in any place in which the vessel may be found. — Jurisdiction.

E.—Railway Restaurant Car Licences.

Licence to be taken out annually in respect of a railway restaurant car by the railway company or other person owning the car—
Duty of 1*l.*

Provisions applicable to Railway Restaurant Car Licences.

1. A licence for a railway restaurant car may be granted without the production of a justice's licence or certificate.

Authority to sell.

2. A railway restaurant car licence granted in respect of a car in which passengers can be supplied with meals authorises the sale by retail to passengers on the car of any intoxicating liquor for consumption on the car.

F.—OCCASIONAL LICENCES.

Occasional licences granted under section thirteen of the Revenue Act, 1862 (25 & 26 Vict. c. 22), section twenty of the Revenue Act, 1863 (26 & 27 Vict. c. 33), and section five of the Revenue Act, 1864 (27 & 28 Vict. c. 18).

Duties :—

(*a*) Sale of any intoxicating liquor—per day, 10*s*.

(*b*) Sale of beer or wine only—per day, 5*s*.

Provisions applicable to Occasional Licences.

Extension to United Kingdom.

27 & 28 Vict. c. 18.

An occasional licence may be granted under section five of the Revenue Act, 1864, for the sale of beer only, in Scotland and Ireland as well as in England, and for the sale of wine only, in Scotland as well as in England and Ireland ; and any provisions relating to occasional licences shall apply accordingly.

Section 54.

SECOND SCHEDULE.

SCALE OF RATES OF ESTATE DUTY.

Where the principal value of the estate						Estate duty shall be payable at the rate per cent. of
	£			£		
Exceeds	100	and does not exceed		500	-	1
,,	500	,,	,,	1,000	-	2
,,	1,000	,,	,,	5,000	-	3
,,	5,000	,,	,,	10,000	-	4
,,	10,000	,,	,,	20,000	-	5
,,	20,000	,,	,,	40,000	-	6
,,	40,000	,,	,,	70,000	-	7
,,	70,000	,,	,,	100,000	-	8
,,	100,000	,,	,,	150,000	-	9
,,	150,000	,,	,,	200,000	-	10
,,	200,000	,,	,,	400,000	-	11
,,	400,000	,,	,,	600,000	-	12
,,	600,000	,,	,,	800,000	-	13
,,	800,000	,,	,,	1,000,000	-	14
,,	1,000,000	-	-	-	-	15

THIRD SCHEDULE.

SPIRITS.

Section 81.

Part I.

Additional Customs Duties on Spirits.

	s.	d.
For every gallon computed at proof of spirits of any description (except perfumed spirits), including naphtha or methylic alcohol purified so as to be potable, and mixtures and preparations containing spirits - -	3	9
For every gallon of perfumed spirits - - -	6	0
For every gallon of liqueurs, cordials, mixtures, and other preparations entered in such a manner as to indicate that the strength is not to be tested - - - -	5	1

Part II.

Section 81.

Customs Duties on Special Articles.

		£	s.	d.
Chloral hydrate - - - -	the pound	0	1	9
Chloroform - - - - -	the pound	0	4	4
Collodion - - - - -	the gallon	1	14	11
Ether, acetic - - - -	the pound	0	2	7
Ether, butyric - - - -	the gallon	1	1	10
Ether, sulphuric - - - -	the gallon	1	16	6
Ethyl, iodide of - - - -	the gallon	0	19	0
Ethyl bromide - - - -	the pound	0	1	5
Ethyl chloride - - - -	the gallon	1	1	10

FOURTH SCHEDULE.

Section 83.

TOBACCO.

Part I.

Customs Duties.

		s.	d.
Upon tobacco unmanufactured, viz. :—			
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof—			
Unstripped - - - - -	the lb.	3	8
Stripped - - - - -	the lb.	3	8½
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof—			
Unstripped - - - - -	the lb.	4	1
Stripped - - - - -	the lb.	4	1½
Upon tobacco manufactured, viz. :—			
Cigars - - - - - -	the lb.	7	0
Cigarettes - - - - -	the lb.	5	8
Cavendish or Negrohead - - -	the lb.	5	4
Cavendish or Negrohead manufactured in bond -	the lb.	4	8
Other manufactured tobacco - - -	the lb.	4	8
Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - -	the lb.	4	5
Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - -	the lb.	5	4

PART II.

EXCISE DUTIES.

		s.	d.
Upon tobacco unmanufactured, viz. :—			
Tobacco containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	the lb.	3	6
Tobacco containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	the lb.	3	11
Upon tobacco manufactured, viz. :—			
Cavendish or Negrohead manufactured in bond	the lb.	4	8

PART III.

RATES OF DRAWBACK.

		s.	d.
Cigars	the lb.	4	2
Cigarettes	the lb.	4	1
Cut, roll, cake, or other manufactured tobacco	the lb.	4	0
Snuff (not being offal snuff)	the lb.	3	10
Stalks, shorts, or other refuse of tobacco (including offal snuff)	the lb.	3	9

Section 85.

FIFTH SCHEDULE.

PART I.

REBATE OF MOTOR SPIRIT DUTY.

Motor spirit used for the purpose of supplying motive power—

(1) To a motor car which is constructed or adapted for use, and is used, solely for the conveyance of any goods or burden in the course of trade or husbandry, and whereon the Christian name and surname and place of abode or place of business of the person, or the name or style and principal or only place of business of the company or firm keeping the same, shall be legibly and visibly painted in letters of not less than one inch in length.

(2) To a motor cab, motor omnibus, or other vehicle being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, while it is standing or plying for hire.

51 & 52 Vict. c. 8.

(3) To a motor car which is constructed or adapted for use or is used partly for the conveyance of any goods or burden in the course of trade or husbandry, and partly as a motor cab, motor omnibus, or other vehicle being a hackney carriage within the meaning of section four of the Customs and Inland Revenue Act, 1888, standing or plying for hire.

(4) To a motor car kept by a duly qualified medical practitioner while it is being used by him for the purposes of his profession.

PART II. Section 86.

RATES OF DUTIES ON MOTOR CARS.

	Duty. £	s.	d.
Motor bicycles and motor tricycles, of whatever horse power	1	0	0
Motor cars—			
Not exceeding $6\frac{1}{2}$ horse power	2	2	0
Motor cars—			
Exceeding $6\frac{1}{2}$, but not exceeding 12 horse power	3	3	0
„ 12 „ „ 16 „	4	4	0
„ 16 „ „ 26 „	6	6	0
„ 26 „ „ 33 „	8	8	0
„ 33 „ „ 40 „	10	10	0
„ 40 „ „ 60 „	21	0	0
„ 60	42	0	0

SIXTH SCHEDULE. Section 96.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
12 Chas. 2. c. 34.	An Act for prohibiting the Planting, Setting, or Sowing of Tobaccho in England and Ireland.	The whole Act, as from the first day of January 1910.
15 Chas. 2. c. 7.	An Act for the encouragement of Trade.	The whole Act, as from the first day of January 1910.
22 Geo. 3. c. 73.	The Tobacco Act, 1782.	The whole Act, as from the first day of January 1910.
36 Geo. 3. c. 52.	The Legacy Duty Act, 1796.	In section fourteen, so far as it applies to objects which appear to the Treasury to be of national, scientific, historic, or artistic interest, the words from "and given to" to "persons in succession"; the word "so," where it secondly occurs; the words from "not having any power" to "property yielding an income"; the words from "or shall come" to "having an absolute interest therein"; the word "same," where it fifthly occurs; the words from "as if the same had been" to "or dispose thereof"; and the words from "or who shall have" to "an absolute interest therein."

Session and Chapter.	Title or Short Title.	Extent of Repeal.
54 Geo. 3. c. 92.	The Probate and Legacy Duties (Ireland) Act, 1814.	In section fifteen, so far as it applies to objects which appear to the Treasury to be of national, scientific, historic, or artistic interest, the words from "and given to" to "persons in succession"; the word "so," where it secondly occurs; the words from "not having any power" to "property yielding an income"; the words from "or shall come" to "having an absolute interest therein"; the word "same," where it fifthly occurs; the words from "as if the same had been" to "or dispose thereof"; and the words from "or who shall have" to "an absolute interest therein."
6 Geo. 4. c. 81.	The Excise Licences Act, 1825.	Section two, from "Beer.—Every "person not being a brewer of "beer" to "or upwards 3*l.* 3*s.* 0*d.*"; from "Every distiller" to "retailer thereof 10*l.* 0*s.* 0*d.*"; from "Every retailer of spirits (except" to "13*l.* 13*s.* 0*d.*"; and from "Wine" to "10*l.* 0*s.* 0*d.*"; section sixteen, down to "as last aforesaid (except as aforesaid) shall expire and"; section twenty-six, from "Every distiller" to "five hundred pounds"; from "Every person not being a brewer of beer" to "and sell coffee, tea, cocoa nuts, chocolate or pepper"; the words "Every dealer in foreign wine so offending respectively," and the word "respectively" where it next occurs; and from "Every person who shall sell" to "metheglin."
9 Geo. 4. c. 47.	The Passage Vessel Licences Act, 1828.	The whole Act.
11 Geo. 4. and 1 Will. 4. c. 64.	The Beerhouse Act, 1830.	Section two, from "and any and every" where those words first occur to "notwithstanding and that," and sections seven, eight, and thirty.
1 & 2 Will. 4. c. 13.	The Tobacco Cultivation Act, 1831.	The whole Act, as from the first day of January 1910.
4 & 5 Will. 4. c. 75.	The Excise Act, 1834	Section ten.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
4 & 5 Will. 4. c. 85.	The Beerhouse Act, 1834.	Sections thirteen, seventeen, nineteen, and twenty.
3 & 4 Vict. c. 17.	The Excise Act, 1840	Section one, so far as relates to duties on licences for the manufacture or sale of intoxicating liquor.
8 & 9 Vict. c. 64.	The Spirits (Ireland) Act, 1845.	In section one, the words "spirits " in any greater quantity at one " time than two quarts or," and the words " and at the same rates of duty respectively."
11 & 12 Vict. c. 121.	The Liqueur Act, 1848.	Sections nine to eleven.
13 & 14 Vict. c. 67.	The Brewers' Licensing Act, 1850.	The whole Act.
16 & 17 Vict. c. 51.	The Succession Duty Act, 1853.	Section twenty-three, except as respects persons dying before the passing of this Act.
16 & 17 Vict. c. 67.	The Licensing (Scotland) Act, 1853.	Section eight, so far as unrepealed.
23 & 24 Vict. c. 27.	The Refreshment Houses Act, 1860.	Section one, from " and for every licence to be granted " to the end of the section; sections three, four, and seven; the words " under this Act " in section eight; section nineteen; in section twenty-one, the words " whether licensed under this Act or not "; the words " under this Act " wherever they occur in sections twenty-two, twenty-three, and twenty-five; and in section forty-four, the words " under the provisions of this Act."
23 & 24 Vict. c. 107.	The Refreshment Houses (Ireland) Act, 1860.	Section one, from " and for every licence to be granted " to the end of the section; sections three, four, and seven; the words " under this Act " in section eight; in section ten, the words " No. 2, or No. 3 "; sections twenty-one and twenty-two; in section twenty-three, the words " whether licensed under this Act or not "; the words " under this Act " wherever they occur in sections twenty-four, twenty-five, and twenty-seven to thirty-one; in section forty-six, the words " under the provisions of this Act," and No. 2 and No. 3 in the Schedule.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
23 & 24 Vict. c. 113.	The Excise Act, 1860	Sections one, seven, and thirty-seven.
24 & 25 Vict. c. 21.	The Revenue (No. 1) Act, 1861.	Sections two and three, and Schedule A.
24 & 25 Vict. c. 91.	The Revenue (No. 2) Act, 1861.	In section nine, the words "under either of the said Acts"; section ten; in section eleven, the words "under the Refreshment Houses Act, 1860"; section twelve; section fourteen.
26 & 27 Vict. c. 33.	The Revenue Act, 1863.	Sections one and two; section three, from "that is to say" to "at one time;" and sections eighteen and nineteen.
27 & 28 Vict. c. 18.	The Revenue (No. 1) Act, 1864.	Schedule B., so far as it relates to occasional licences to retail wine or beer.
27 & 28 Vict. c. 35.	The Beerhouses (Ireland) Act, 1864.	Section fifteen.
35 & 36 Vict. c. 94.	The Licensing Act, 1872.	Section forty-eight, from "The Commissioners" to the end of the section.
38 & 39 Vict. c. 23.	The Customs and Inland Revenue Act, 1875.	Sections nine and twelve.
39 & 40 Vict. c. 16.	The Customs and Inland Revenue Act, 1876.	The first two paragraphs, so far as unrepealed, of section four.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880.	Subsections (1) and (2) of section ten, and subsection (3) of that section from "under this Act" to "pounds and"; and sections forty to forty-two; section forty-three, except subsection (7); and sections forty-four and forty-five.
44 & 45 Vict. c. 12.	The Customs and Inland Revenue Act, 1881.	Subsection (1) of section fourteen.
45 & 46 Vict. c. 66.	Passenger Vessels Licences Amendment (Scotland) Act, 1882.	In section one, the words "in terms of the recited Acts."
48 & 49 Vict. c. 51.	The Customs and Inland Revenue Act, 1885.	Subsection (2) of section four, and section five.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
49 & 50 Vict. c. 18.	The Customs and Inland Revenue Act, 1886.	In section three, the words "no licence shall be required, and."
51 & 52 Vict. c. 8.	The Customs and Inland Revenue Act, 1888.	Section four, so far as relates to the rates of duty for motor cars for which a duty is imposed by this Act.
52 & 53 Vict. c. 42.	The Revenue Act, 1889.	Section twenty-four, so far as relates to licences for the sale of intoxicating liquor, and section twenty-eight.
54 & 55 Vict. c. 39.	The Stamp Act, 1891	Sections fifty-two and fifty-three; and the heading "Contract Note" in the First Schedule.
56 & 57 Vict. c. 7.	The Customs and Inland Revenue Act, 1893.	Section three.
59 & 60 Vict. c. 28.	The Finance Act, 1896.	In section twenty, the words from "and is settled" to "by different persons"; the words "by a person "not competent to dispose of the "same"; the words "or is in the "possession of some person who "is then competent to dispose of "the same"; the words "and "also the person being in pos- "session and competent to dispose "of the same"; and the words from "and in the case" to the end of the section, except as respects persons dying before the thirtieth day of April nineteen hundred and nine.
59 & 60 Vict. c. 36.	The Locomotives on Highways Act, 1896.	Section eight, so far as relates to motor cars for which a duty is imposed by this Act.
60 & 61 Vict. c. 24.	The Finance Act, 1897.	Section seven.
61 & 62 Vict. c. 10.	The Finance Act, 1898.	Section one.
61 & 62 Vict. c. 46.	The Revenue Act, 1898.	Subsection (1) of section seven.
62 & 63 Vict. c. 9.	The Finance Act, 1899.	Section thirteen.
63 & 64 Vict. c. 7.	The Finance Act, 1900.	Section two; and section five, from "and the duties of customs" to the end of the section.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
3 Edw. 7. c. 25.	The Licensing (Scotland) Act, 1903.	Subsection (1) of section eleven, from "and notwithstanding" to the end of the subsection; and sections forty-four and fifty-one.
4 Edw. 7. c. 7.	The Finance Act, 1904.	Section two, subsection (1), and the words "in this section" in subsection (3); and subsection (1) of section three.
4 Edw. 7. c. 23.	The Licensing Act, 1904.	Subsection (4) of section four.
6 Edw. 7. c. 8.	The Finance Act, 1906.	Subsections (1) and (2) of section two; and the First Schedule.
6 Edw. 7. c. 20.	The Revenue Act, 1906.	Subsection (1) of section seven.
7 Edw. 7. c. 13.	The Finance Act, 1907.	In section two, the word "tobacco"; and section twelve, and the First Schedule, except as respects persons dying before the thirtieth day of April nineteen hundred and nine.
8 Edw. 7. c. 10.	The Tobacco Growing (Scotland) Act, 1908.	The whole Act.
8 Edw. 7. c. 16.	The Finance Act, 1908.	Subsection (1) of section three down to "the lb. - - 3*s.* 2*d.* and," and the words "on and after the same date" in that subsection.

CHAPTER 9.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven.

[17th June 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal,

and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Issue of 15,860,600*l.* out of the Consolidated Fund for the service of the year ending 31st March 1911.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, the sum of fifteen million eight hundred and sixty thousand six hundred pounds.

Power for the Treasury to borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sum, any sum or sums not exceeding in the whole fifteen million eight hundred and sixty thousand six hundred pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March one thousand nine hundred and eleven, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills. 40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Short title.

3. This Act may be cited as the Consolidated Fund (No. 2) Act, 1910.

CHAPTER 10.

An Act to amend the Police (Scotland) Act, 1890.

[26th July 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Police (Scotland) Act (1890) Amendment Act, 1910.

Commencement.

2. This Act shall come into operation on the first day of January one thousand nine hundred and eleven and shall extend to Scotland only.

Construction. 53 & 54 Vict. c. 67.

3. The Police (Scotland) Act, 1890, is herein-after referred to as the principal Act, and this Act shall be construed as one with the principal Act.

Repeal.

4. Section three and subsection (3) of section twenty-five of the principal Act are hereby repealed.

Pensions.

5. In lieu of section three of the principal Act the following provisions shall apply:—

(1) The pensions, allowances, and gratuities granted to constables of a police force and to their widows and children shall be in accordance with the pension scale for the force:

(2) The pension scale for a force shall be—

(*a*) As regards pensions granted in accordance with section one (*a*) of the principal Act, the scale set forth in Part I. of the First Schedule to the principal Act;

(*b*) As regards pensions granted in accordance with section one (*b*) of the principal Act, the scale set forth in the Schedule to this Act;

(*c*) As regards special pensions and allowances and gratuities, the scale set forth in Part II. of the First Schedule to the principal Act as read with the Police Act, 1909; provided that a special pension awarded to a constable with more than twenty years' approved service shall not be less than the pension which would be awarded to the constable if the pension were granted in accordance with section one (*b*) of the principal Act; and

9 Edw. 7. c. 40.

(3) The rules contained in Part III. of the First Schedule to the principal Act shall apply to all pensions, allowances, and gratuities granted under the principal Act and this Act.

Pensions to constables continuing to serve after qualification for pension.

6.—(1) Where a constable in a police force to which the principal Act applies is entitled to retire on a pension without a medical certificate, but continues to serve in the force, the police authority may, if they think fit, direct that he shall be entitled, on retiring at any time thereafter, to receive a pension not less in amount than that to which he would have been entitled if he had retired instead of continuing in the force, and in such case the right to receive on retirement such pension shall not, while the constable continues to serve in the force, be liable to forfeiture, except in the cases in which a pension when granted is liable to forfeiture under section eight of that Act.

(2) Before giving any such direction, and every year thereafter, the police authority shall cause the constable to be examined by some duly qualified medical practitioner, and, if on any such examination it is found that the constable is not physically fit for further service, the police authority shall not permit him to continue to serve in the force.

(3) Where such a direction is given, any extra pay that may be granted to the constable in consideration of his continuing

to serve after becoming entitled to retire on pension shall not be reckoned in the calculation of the amount of pension or gratuity awarded under the principal Act, and no rateable deduction shall be made from such extra pay under section fifteen of the principal Act.

Reckoning of discontinuous service as approved service for pension.

7.—(1) Where a constable, who has retired without a pension from a police force to which the principal Act applies, subsequently rejoins that force after the passing of this Act, or has so rejoined the force before that date, the police authority shall allow him to reckon in his approved service the period of the approved service which he was entitled to reckon at the end of his previous service, if the constable repays to the police authority the amount of any gratuity which may have been granted to him, or of any rateable deductions from his pay which may have been paid to him by the police authority in respect of his previous service.

(2) The repayment shall be effected by means of deductions from pay or otherwise as the police authority may determine, and all sums so repaid shall be carried to the pension fund.

Reckoning of approved service in different forces.

8.—(1) Where a constable, who has retired without a pension from a police force to which the principal Act applies, subsequently joins some other such police force after the passing of this Act, or has so joined such other force before that date, the police authority of that other force may, if they think fit, allow him to reckon in his approved service the period of approved service, not being less than three completed years, which he was entitled to reckon at the end of his service in the first-mentioned force, if the constable pays to the police authority of that other force the amount of any gratuity which may have been granted to him or of any rateable deduction from his pay which may have been paid to him in respect of his service in the first-mentioned force; but nothing in this provision shall affect a constable's rights under subsection (4) of section four of the principal Act; and subsection (2) of section fifteen of that Act shall not apply.

(2) The payments by the constable shall be effected by means of deductions from pay or otherwise as the police authority may determine, and all sums so paid shall be carried to the pension fund.

Approved service in case of Naval and Army Reservists.

9.—(1) Where a constable of a police force to which the principal Act applies has, in pursuance of a Royal proclamation, been called into actual service as a member of any Royal Naval Reserve force, or been called out for permanent service as a member of the Army Reserve, his period of service under that proclamation may, if the police authority think fit, be reckoned in the computation of approved service.

(2) Subsection (5) of section four of the principal Act (which relates to the computations of approved service of constables who belong to the Army Reserve or Naval Reserve) shall apply

to constables who belong to any Royal Naval Reserve force, with the substitution of "required for training or called into actual service" for "called out for training or for permanent service."

2 Edw. 7. c. 10.

(3) The Police Reservists Act, 1902, is hereby repealed.

Amendment of 53 & 54 Vict. c. 67 as to forfeiture of pensions.

10. After paragraph (*d*) of section eight of the principal Act (which specifies the cases in which a pension or an allowance under that Act becomes liable to be forfeited wholly or in part, and permanently or temporarily) there shall be added the following new paragraphs:—

or

(*e*) if the grantee supplies to any person or publishes in a manner which the police authority consider to be discreditable or improper any information of a confidential nature which he may have obtained in the course of his employment in the police; or

(*f*) if the grantee solicits, or, without the consent of the police authority, accepts directly or indirectly any testimonial or gift of a pecuniary value on his retirement from the police; or

(*g*) if the grantee enters into or continues in any business, occupation, or employment as a private detective, after being prohibited to do so by the police authority on any reasonable ground.

Age of appointment and transfer.

11.—(1) The word "thirty" occurring in subsection (2) of section twenty-five of the principal Act shall be deleted and the words "forty-five" shall be inserted in lieu thereof: Provided that the said subsection shall not apply to the case of a person transferred or appointed to the post of chief constable.

(2) The words "Great Britain" occurring in subsection (4) of section four and in subsection (6) of section twenty-seven of the principal Act shall be deleted and the words "the United Kingdom" shall be inserted in lieu thereof.

(3) Subsection (3) of section twenty-five of the principal Act shall no longer have effect, and in lieu thereof the following provision shall be inserted:—

The limit of age of a person not serving in a police force on appointment to the post of chief constable shall be forty-five years. In the case of promotion or transfer of a person serving in a police force to the post of chief constable in the same or another police force, the limit of age shall be fifty-five years.

Investment of pension fund.

12. Notwithstanding anything in subsection (3) of section eighteen of the principal Act, it shall be lawful for any police authority to invest any money belonging to the pension fund of the police force administered by it, and held by it for investment, in or upon any mortgage, bond, debenture, debenture stock, corporation stock, annuity, rentcharge, rent, or other security (not being securities payable to bearer) authorised by or under

any Act of Parliament or any Provisional Order confirmed by Act of Parliament passed or to be passed of any local authority, as defined by section thirty-four of the Local Loans Act, 1875, or by subsection (1) of section four of the Local Authorities Loans (Scotland) Act, 1891. 39 & 40 Vict. c. 83. 54 & 55 Vict. c. 34.

Age of compulsory retirement.

13.—(1) In a police force to which the principal Act applies, retirement shall be compulsory for every constable above the rank of inspector on his attaining sixty-five years of age, except that in special cases the police authority may with the consent of the Secretary for Scotland extend any such constable's service for a further period, in no case exceeding five years, on being satisfied that the constable's retirement at sixty-five would be detrimental to the interests of the police force; but nothing in this section shall be construed as in anywise affecting the retirement of a constable holding a rank above that of inspector before the passing of this Act.

(2) Where a constable is compelled to retire under this section, and is not entitled without a medical certificate to retire and receive his pension, he shall be entitled to receive such a pension or may be granted such a gratuity as he would have been entitled to receive, or as might have been granted to him, had he then retired on a medical certificate.

Amendment of section four of principal Act.

14. In subsection (1) of section four of the principal Act, after the words "constable belongs" there shall be inserted the words "not exceeding the period of the sickness, misconduct, or "neglect of duty, or the period during which he is suspended "from duty on account thereof."

SCHEDULE.

Pension Scale.

Section 5.

The pension to a constable on retirement shall be as follows (that is to say):—

(*a*) If he has completed twenty but less than twenty-one years of approved service, an annual sum equal to twenty-sixtieths of his annual pay; and

(*b*) If he has completed twenty-one years or more approved service, an annual sum equal to twenty-sixtieths of his annual pay, with an addition of two-sixtieths of his annual pay for every completed year of approved service above twenty years, so however that the pension shall not exceed two-thirds of his annual pay.

CHAPTER 11.

An Act for taking the Census for Ireland in the year nineteen hundred and eleven. [26th July 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Census to be taken in 1911.

1. A census for Ireland shall be taken in the year nineteen hundred and eleven in the manner herein-after directed, and the census day shall be Sunday the second day of April in that year.

Enumerators and their duties.

2.—(1) Such officers and men of the police force of Dublin metropolis and of the Royal Irish Constabulary as the Lord Lieutenant may direct, together with such other persons as the Lord Lieutenant may appoint to assist therein, shall act as and be enumerators for the purposes of this Act.

(2) Every enumerator shall, upon the Monday following the census day, and such one or more next consecutive days as the Lord Lieutenant may fix, visit every house within the district assigned to him between the hours of half-past eight in the forenoon and six in the afternoon, and take an account in writing, according to such instructions as may be given to him by the Chief or Under Secretary to the Lord Lieutenant, of the number of persons who abode therein on the night of the census day, and of the sex, age, religious profession, birthplace, and occupation of all such persons; and, in the case of any person who so abode being married, of the duration of marriage and the number of children born of the marriage and the number of such children living.

(3) Every enumerator shall take an account of the number of inhabited houses and of uninhabited houses and of houses then building within his district and of the number of rooms occupied by any occupier who is in occupation of less than five rooms; and shall also furnish such particulars as may be directed as to the counties, boroughs, towns, districts, and other areas for electoral or administrative purposes in which the houses are situate.

(4) The enumerators shall also take an account of all such further particulars as they may be directed to inquire into by such instructions as are authorised to be issued under this Act.

(5) Every enumerator may ask all such questions of all persons within his district respecting themselves or the persons constituting their respective families, and respecting such further particulars, as may be necessary for the purpose of taking the said accounts.

Enumeration in public and charitable institutions.

3. The governor, master, or chief resident officer of every prison, workhouse, barrack, hospital, or lunatic asylum, and of every public or charitable institution which may be determined upon by the Lord Lieutenant, shall act as and be the enumerator of the inmates thereof, and shall conform to such instructions as may be sent to him by the authority of the Lord Lieutenant for obtaining the returns required by this Act, so far as may be practicable, with respect to such inmates, but the initial letters only of the Christian names and surnames of such inmates shall be stated in any such return.

Provision as to houseless persons.

4. The Chief Secretary shall obtain returns of the particulars required by this Act with respect to all houseless persons, and all persons who during the night of the census day were travelling or on shipboard, or for any other reason were not abiding on that night in any house of which account is to be taken by the enumerators, and shall include such returns in the abstract to be laid before Parliament.

Forms and instructions.

5.—(1) The Chief or Under Secretary to the Lord Lieutenant shall prepare and issue such forms and instructions as he may think necessary for the taking of the census, and the census shall be taken by means of and in the manner prescribed by those forms and instructions, and no question shall be put for the purpose of obtaining information other than the information required by those forms and instructions.

(2) Subject to such modifications as are required by or in pursuance of this Act, the forms and instructions issued under this section shall be to the like effect and contain the like matters and particulars only as the forms and instructions issued under the Census (Ireland) Act, 1900.

(3) The expenses incurred with the approval of the Treasury for the purposes of the census shall be paid out of moneys provided by Parliament. 63 & 64 Vict. c. 6.

Certificates of accounts and abstract of returns.

6.—(1) Every enumerator shall sign and certify the account taken by him, and make a statutory declaration, to the effect that the said account has been truly and faithfully taken by him, and that, to the best of his knowledge, the same is correct, so far as may be known, and shall deliver the same to such officer of the said police force, or of the Royal Irish Constabulary, or other person, as may be appointed by the Lord Lieutenant to receive the same from him.

(2) The accounts shall be examined, corrected, certified, and transmitted in such manner and within such time as the Lord Lieutenant may direct, and the same shall be digested and reduced into order, under the direction of the Chief or Under Secretary to the Lord Lieutenant, by the Registrar-General of Births, Deaths and Marriages in Ireland, and by such other persons as the Lord Lieutenant may appoint for that purpose.

(3) An abstract of the accounts taken under this Act shall be laid before both Houses of Parliament within twelve months

after the census day, if Parliament be then sitting, or, if Parliament be not then sitting, within the first fourteen days of the session then next ensuing.

Penalties.

7.—(1) If any enumerator makes wilful default in the performance of any of his duties under this Act, he shall for each offence be liable on conviction under the Summary Jurisdiction (Ireland) Acts to a fine not exceeding five pounds.

(2) If any person refuses to answer or wilfully gives a false answer to any question necessary for obtaining the information required to be obtained under this Act, he shall for each offence be liable on conviction under the Summary Jurisdiction (Ireland) Acts to a fine not exceeding five pounds: Provided that no person shall be subject to any such penalty for refusing to state his religious profession.

(3) If any person employed in taking the census communicates without lawful authority any information acquired in the course of his employment, he shall be guilty of a breach of official trust within the meaning of the Official Secrets Act, 1889, and that Act shall apply accordingly.

52 & 53 Vict. c. 52.

Certificate of population.

8. A certificate from the General Register Office, purporting to be signed by the Registrar-General of Births, Deaths and Marriages in Ireland, shall be admitted in any court of law as evidence of the population, at the census taken under this Act, of any county, borough, town, district or other area to which it refers, and the said Registrar-General shall be bound, if possible, to deliver such certificate to any person on payment of a fee of one shilling.

Short title.

9. This Act may be cited as the Census (Ireland) Act, 1910.

CHAPTER 12.

An Act to provide for the appointment of two additional Judges of the High Court. [26th July 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power to appoint two additional judges.

1.—(1) It shall be lawful for His Majesty to appoint two judges of the High Court in addition to the number of judges of that court authorised to be appointed by the Judicature Acts, 1873 to 1902.

(2) The judges so appointed shall be attached to the King's Bench Division of the High Court subject to such power of transfer as is in the Supreme Court of Judicature Act, 1873, mentioned, and the law relating to the appointment and quali-

36 & 37 Vict. c. 66.

fication of judges of the High Court, to their duties and tenure of office, to their precedence, salary and pensions, and otherwise, shall apply to any judge appointed under this section.

It shall be lawful for His Majesty, after the appointment of the said judges, to fill any vacancy occurring among the puisne judges of the King's Bench Division, provided that whenever after the first day of August one thousand nine hundred and eleven the whole number of such puisne judges amounts to fifteen or upwards, such vacancy shall not be filled unless and until an address is presented from both Houses of Parliament representing that the state of business in the King's Bench Division requires that such vacancy should be filled.

Short title. 9 Edw. 7. c. 11.

2. This Act may be cited as the Supreme Court of Judicature Act, 1910, and the Judicature Acts, 1873 to 1902, the Judicature (Rule Committee) Act, 1909, and this Act may be cited together as the Judicature Acts, 1873 to 1910.

CHAPTER 13.

An Act to facilitate the grant to members of the Constabulary of one day's rest off duty in every seven.

[26th July 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

No constable to be on duty more than six days in any week.

1.—(1) The police authority of any county or borough in England or Wales as respects which this Act is for the time being in force shall make such arrangements as to the hours of duty of constables that every constable (not being above the rank of inspector) shall be allowed at least fifty-two days in a year on which he is not required to perform police duty, save on occasions of emergency, and for such days being distributed throughout the year with the object of securing, so far as practicable, to every such constable one day's rest in every seven.

(2) This Act shall not come into force as respects any police authority until such date as may be fixed by the authority, but, if this Act has not come into force as respects the police authority of any county borough maintaining a separate police force before the expiration of four years from the passing of this Act, it shall come into force as respects that authority at the expiration of that period. And, if this Act has not come into force as respects any other police authority on such date not less than four years after the passing of this Act as may hereafter be fixed by Order in Council, it shall come into force

at any date so fixed, and the Order may apply either to all such other police authorities generally or to any authority specified in the Order; and may contain such modifications as may be necessary to provide for the case of small police stations in rural districts, or for other special circumstances affecting the district of a police authority:

Provided that before any Order in Council is made under this Act, the draft thereof shall be laid before each House of Parliament, and, if an address is presented to His Majesty against the draft or any part thereof by either House of Parliament within the next subsequent thirty days on which that House has sat next after any such draft is laid before it, no further proceedings shall be taken thereon, without prejudice to the making of any new draft order.

Short title.

2. This Act may be cited as the Police (Weekly Rest-Day) Act, 1910, and shall be construed with the Police Acts, 1839 to 1909, and those Acts and this Act may be cited together as the Police Acts, 1839 to 1910.

CHAPTER 14.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, and to appropriate the Supplies granted in this Session of Parliament. [26th July 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

GRANTS OUT OF CONSOLIDATED FUND.

Issue of 95,297,884*l.* out of the Consolidated Fund.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, the sum of ninety-five million two hundred and ninety-seven thousand eight hundred and eighty-four pounds.

Power for the Treasury to borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole ninety-five million two hundred and ninety-seven thousand eight hundred and eighty-four pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March nineteen hundred and eleven, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

Appropriation of Grants.

Appropriation of sums voted for supply services.

3. All sums granted by this Act and the other Acts mentioned in Schedule (A.) annexed to this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by the said schedule, in the aggregate, to the sum of one hundred and thirty-six million one hundred and eighty-two thousand five hundred and fifty-six pounds are appropriated, and shall be deemed to have been appropriated as from the date of the passing of the Acts mentioned in the said Schedule (A.), for the services and purposes expressed in Schedule (B.) annexed hereto.

The abstract of schedules and schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

In addition to the sums hereby granted out of the Consolidated Fund, there may be applied out of any money directed under section two of the Public Accounts and Charges Act, 1891, to be applied as appropriations in aid of the grants for the services and purposes specified in Schedule (B.) annexed hereto, the sums respectively set forth in the last column of the said schedule.

54 & 55 Vict. c. 24.

Treasury may, in certain cases of exigency, authorise expenditure unprovided for; provided that the aggregate grants for the navy services

4.—(1) So long as the aggregate expenditure on naval and military services respectively is not made to exceed the aggregate sums appropriated by this Act for those services respectively, any surplus arising on any vote for those services, either by an excess of the sum realised on account of appropriations in aid of the vote over the sum which may be applied under this Act as appropriations in aid of that vote, or

and for the army services respectively be not exceeded.

by saving of expenditure on that vote, may, with the sanction of the Treasury, be temporarily applied either in making up any deficiency in the sums realised on account of appropriations in aid of any other vote in the same department, or in defraying expenditure in the same department which is not provided for in the sums appropriated to the service of the department by this Act, and which it may be detrimental to the public service to postpone until provision can be made for it by Parliament in the usual course.

(2) A statement showing all cases in which the sanction of the Treasury has been given to the temporary application of a surplus under this section, and showing the circumstances under which the sanction of the Treasury has been given, shall be laid before the House of Commons with the appropriation accounts of the naval and military services for the year, in order that any temporary application of any surplus sanctioned by the Treasury under this section may be submitted for the sanction of Parliament.

Sanction for navy and army expenditure for 1908–1909 unprovided for. 8 Edw. 7. c. 30.

5. Whereas under the powers given for the purpose by the Appropriation Act, 1908, surpluses arising on certain votes for the naval and military services respectively have been temporarily applied as shown in the accounts set out in Schedule (C.) to this Act:

It is enacted that the application of those surpluses as shown in the said accounts is hereby sanctioned.

Declaration required in certain cases before receipt of sums appropriated.

6. A person shall not receive any part of a grant which may be made in pursuance of this Act for half-pay or army, navy, or civil non-effective services, until he has subscribed such declaration as may from time to time be prescribed by a warrant of the Treasury before one of the persons prescribed by such warrant:

Provided that, whenever any such payment is made at more frequent intervals than once in a quarter, the Treasury may dispense with the production of more than one declaration in respect of each quarter.

Any person who makes a declaration for the purpose of this section, knowing the same to be untrue in any material particular, shall be guilty of a misdemeanor.

Short title.

7. This Act may be cited for all purposes as the Appropriation Act, 1910.

ABSTRACT

OF

SCHEDULES (A.) and (B.) to which this Act refers.

SCHEDULE (A.)

	£	*s.*	*d.*
Grants out of the Consolidated Fund - - -	136,182,556	0	0

SCHEDULE (B.)—Appropriation of Grants.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
1908–1909–1910.	£	*s.*	*d.*	£	*s.*	*d.*
Part 1. Civil Services Excess, 1908–1909 - -	1	0	0	516	0	5
„ 2. Navy (Supplementary), 1909–1910 - -	689,100	0	0	—		
„ 3. Civil Services (Supplementary), 1909–1910 -	212,571	0	0	18,809	0	0
£	901,672	0	0	19,325	0	5
1910–1911.						
„ 4. Navy - - -	40,603,700	0	0	1,808,824	0	0
„ 5. Army - - -	27,760,000	0	0	3,385,950	0	0
„ 5. Army (Ordnance Factories) - - -	100	0	0	2,695,000	0	0
£	68,363,800	0	0	7,889,774	0	0
„ 6. Civil Services, Class I. -	3,516,629	0	0	121,624	0	0
„ 7. Ditto, Class II. -	3,455,545	0	0	661,174	0	0
„ 8. Ditto, Class III. -	4,442,611	0	0	847,456	0	0
„ 9. Ditto, Class IV. -	18,672,483	0	0	18,720	0	0
„ 10. Ditto, Class V. -	1,992,190	0	0	150,724	0	0
„ 11. Ditto, Class VI. -	10,073,049	0	0	—		
„ 12. Ditto, Class VII. -	901,921	0	0	6,850	0	0
Total Civil Services - £	43,054,428	0	0	1,806,548	0	0
„ 13. Revenue Departments, &c. £	23,862,656	0	0	824,061	0	0
Grand Total - - £	136,182,556	0	0	10,539,708	0	5

SCHED. (A.)

SCHEDULE (A.)

GRANTS OUT OF THE CONSOLIDATED FUND.

	£	s.	d.
For the service of the years ended on the 31st day of March 1909 and 1910 :—			
Under Act 10 Edw. 7. c. 4 - - - -	901,672	0	0
For the service of the year ending on the 31st day of March 1911 :—			
Under Act 10 Edw. 7. c. 4 - - -	24,122,400	0	0
Under Act 10 Edw. 7 & 1 Geo. 5. c. 9 - - -	15,860,600	0	0
Under this Act - - - - - -	95,297,884	0	0
TOTAL - - - -	136,182,556	0	0

SCHED. (B.) PART 1. Civil Services Excess, 1908-1909.

SCHEDULE (B.)—PART 1.

CIVIL SERVICES EXCESS, 1908–1909.

	Sums not exceeding					
	Supply Grants.			Appropriations in Aid.		
	£	s.	d.	£	s.	d.
SUM granted to make good an Excess on the Grant for the National Gallery, England, for the year ended on the 31st day of March 1909, viz. :— - - -	1	0	0	516	0	5

SCHED (B.) PART 2. Navy (Supplementary), 1909–1910.

SCHEDULE (B.)—PART 2.

NAVY (SUPPLEMENTARY), 1909–1910.

SUM granted to meet additional Expenditure on Navy Services for the year ended on the 31st day of March 1910, viz. :—

	£	s.	d.
Vote 8. Shipbuilding, repairs, maintenance, &c., Section III., Contract Work - - - -	830,000	0	0
Vote 9. Naval Armaments - - -	86,000	0	0
Vote 10. Works, Buildings, and Repairs, &c. -	100	0	0
	£916,100	0	0
Less other Surpluses - -	227,000	0	0
	£689,100	0	0

SCHEDULE (B.)—Part 3.

Sched. (B.) Part 3. Civil Services (Supplementary), 1909–1910.

Civil Services (Supplementary), 1909–1910.

Schedule of Supplementary Sums granted to defray the charges for the Services herein particularly mentioned for the year ended on the 31st day of March 1910, viz.:—

CIVIL SERVICES.	Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
Class I.	£	£
For expenditure in respect of Royal Palaces	4,400	—
For expenditure in respect of Diplomatic and Consular Buildings	5,560	—
Class II.		
For the Salaries and Expenses in the Offices of the House of Commons	320	1,749
For providing Stationery and Books for the Public Service; for the Expenses of the Stationery Office; and for the cost of Reports of Parliamentary Debates	42,000	15,000
For the expenses of the Department of Agriculture and other Industries and Technical Instruction for Ireland, and of the Services administered by that Department, including sundry Grants in Aid	32,684	—
For the expenses of the Commissioners of Charitable Donations and Bequests for Ireland	50	—
For the Salaries and Expenses of the Public Record Office, Ireland	450	—
Class III.		
For the Salaries and Expenses of the Office of Public Trustee	10	990
For the Salaries and Expenses of the Lord Advocate's Department, and other Law Charges, and for the Salaries and Expenses of the Courts of Law and Justice in Scotland	5	1,070
Class IV.		
For sundry Grants in Aid of Scientific Investigation, &c.	20,000	—
For the general purposes of the Queen's University, Belfast, and the University Colleges at Cork and Galway, under section 7 (2) of the Irish Universities Act, 1908	12,850	—
Class V.		
For sundry Colonial Services, including certain Grants in Aid	57,000	—
For making good the net loss on transactions connected with the raising of money for the various Treasury Chests Abroad in the year 1908–1909	17,052	—
Class VI.		
For Superannuation, Compensation, Compassionate and Additional Allowances and Gratuities	15,000	—
Class VII.		
For expenses in connection with International Exhibitions	5,250	—
Total £	212,571	18,809

SCHED. (B.) PART 4. Navy.

SCHEDULE (B.)—PART 4.

NAVY.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the NAVY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911; viz.:—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For wages, &c. to 131,000 officers, seamen, and boys, coastguard, and royal marines -	7,358,400	154,200
2.	For victualling and clothing for the navy, including the cost of victualling establishments at home and abroad - - -	2,500,300	587,349
3.	For medical services, including the cost of medical establishments at home and abroad	263,900	17,917
4.	For martial law, including the cost of naval prisons at home and abroad - -	10,900	100
5.	For educational services - - -	157,400	61,865
6.	For scientific services - - -	69,200	29,697
7.	For the royal naval reserve, the royal fleet reserve (including seamen pensioner reserve), and the royal naval volunteers, &c. -	372,500	9,616
8.	Sect. 1. For the personnel for shipbuilding, repairs, maintenance, &c., including the cost of establishments of dockyards and naval yards at home and abroad - - -	3,444,100	21,600
„	Sect. 2. For the matériel for shipbuilding, repairs, maintenance, &c., including the cost of establishments of dockyards and naval yards at home and abroad - - -	4,614,100	543,100
„	Sect. 3. For contract work for shipbuilding, repairs, &c. - - - - -	12,395,400	168,100
9.	For naval armaments - - - -	2,781,000	125,000
10.	For works, buildings, and repairs at home and abroad, including the cost of superintendence, purchase of sites, grants in aid, and other charges connected therewith -	2,995,300	30,000
11.	For various miscellaneous effective services -	459,000	13,327
12.	For the Admiralty Office - - -	388,800	8,785
13.	For half-pay, and retired pay to officers of the navy and marines - - -	924,500	15,012
14.	For naval and marine pensions, gratuities, and compassionate allowances - -	1,430,400	22,716
15.	For civil superannuation, compensation allowances, and gratuities - - - -	407,500	440
	TOTAL NAVY SERVICES - - £	40,603,700	1,808,824

SCHEDULE (B.)—PART 5.

SCHED. (B.) PART 5. Army.

ARMY.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the ARMY SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the pay, &c. of His Majesty's Army (including Army Reserve to a number not exceeding 138,000) at home and abroad (exclusive of India)	8,733,000	1,258,800
2.	For the pay, &c. of the medical establishments and for medicines, &c.	452,000	2,200
3.	For the pay, bounty, &c. of the Special Reserves and the Reserve Division of the Militia (to a number not exceeding 91,739, including 4,500 militia and 700 militia reserve) and of the Officers' Training Corps	833,000	4,000
4.	For grants, pay, allowances, training, and miscellaneous charges of the Territorial Force (not exceeding 333,674 men, including 20,000 Territorial Force Reserve), and Channel Islands and Colonial Militia, including the expense of permanent staff	2,660,000	2,200
5.	For establishments for military education	147,000	73,800
6.	For quartering, transport, and remounts	1,589,000	66,000
7.	For supplies and clothing	4,397,000	198,000
8.	For the Ordnance Department establishments and for general stores	533,000	204,000
9.	For armaments and engineer stores, including technical committees	1,482,000	360,000
10.	For works, buildings, and repairs, lands, and miscellaneous engineer services, including staff in connection therewith	2,598,000	186,000
11.	For miscellaneous effective services	74,000	1,900
12.	For the War Office	429,000	250
13.	For rewards; half-pay; retired pay; widows' pensions; and other non-effective charges for officers	1,789,000	504,750
14.	For Chelsea and Kilmainham hospitals; for out-pensions; for rewards for distinguished services; for widows' pensions; and for other non-effective charges for warrant officers, non-commissioned officers, and men, &c.	1,890,000	524,000
15.	For civil superannuation, compensation, additional and compassionate allowances, gratuities, and injury grants	154,000	50
	TOTAL ARMY SERVICES £	27,760,000	3,385,950

SCHED. (B.) PART 5. Army.

		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
ARMY (ORDNANCE FACTORIES).		£	£
For the ordnance factories, the cost of productions of which is charged to the army, navy, and Indian and Colonial Governments - -		100	2,695,000
TOTAL ARMY SERVICES (INCLUDING ORDNANCE FACTORIES) - -	£	27,760,100	6,080,950

SCHED. (B.) PART 6. Civil Services. Class I.

SCHEDULE (B.)—PART 6.

CIVIL SERVICES.—CLASS I.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For expenditure in respect of royal palaces, including a grant in aid (including a supplementary sum of 64,335*l.*) - - -	126,035	1,397
2.	For expenditure in respect of Osborne - -	12,100	2,400
3.	For the royal parks and pleasure gardens - -	127,800	10,806
4.	For expenditure in respect of the Houses of Parliament buildings - - -	54,800	380
4A.	For the execution and erection of a monument in the Collegiate Church of St. Peter, Westminster, to the memory of the late Right Honourable Sir Henry Campbell-Bannerman, G.C.B., M.P. - - - - -	2,100	—
5.	For expenditure in respect of miscellaneous legal buildings, Great Britain - - -	67,800	600
6.	For expenditure in respect of Art and Science buildings, Great Britain - - -	101,200	905
7.	For expenditure in respect of diplomatic and consular buildings, and for the maintenance of certain cemeteries abroad - - -	101,700	1,062
8.	For the Customs and Excise, Inland Revenue, Post Office and Telegraph buildings in Great Britain, and certain Post Offices abroad -	735,800	5,700
9.	For Labour Exchange Buildings, Great Britain	131,000	800
10.	For expenditure in respect of sundry public buildings in Great Britain not provided for on other votes - - - - -	725,600	13,478
11.	For the survey of the United Kingdom, and for minor services connected therewith -	192,796	45,975

SCHED. (B.) PART 6. Civil Services. Class I.

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
12.	For maintaining certain harbours under the Board of Trade and for grants in aid of harbours	83,280	2,600
13.	For constructing a new harbour of refuge at Peterhead	32,000	—
14.	For rates and contributions in lieu of rates, &c. in respect of Government property, and for rates on houses occupied by representatives of Foreign Powers, and for salaries and expenses of the Rating of Government property department, and for a contribution towards the expenses of the London Fire Brigade	675,700	28,451
15.	For the erection, repairs, and maintenance of public buildings in Ireland, for the maintenance of certain parks and public works, and for the maintenance of drainage works on the River Shannon	259,804	7,070
16.	For payments under the Tramways and Public Companies (Ireland) Act, 1883, &c., the Tramways (Ireland) Act, 1895, the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902, and for other purposes connected with Irish Railways	87,114	—
	TOTAL CIVIL SERVICES, CLASS I. - £	3,516,629	121,624

SCHEDULE (B.)—PART 7.

SCHED. (B.) PART 7. Civil Services. Class II.

CIVIL SERVICES.—CLASS II.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911 ; viz. :—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the offices of the House of Lords	28,443	15,000
2.	For the salaries and expenses in the offices of the House of Commons	49,300	16,000
3.	For the salaries and other expenses of the department of His Majesty's Treasury and subordinate departments, including expenses in respect of advances under the Light Railways Act, 1896	106,403	4,349
4.	For the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department and subordinate offices	224,078	9,800

SCHED. (B.) PART 7. Civil Services. Class II.

No.		Sums not exceeding Supply Grants.	Sums not exceeding Appropriations in Aid.
		£	£
5.	For the salaries and expenses of the department of His Majesty's Secretary of State for Foreign Affairs	67,562	700
6.	For the salaries and expenses of the department of His Majesty's Secretary of State for the Colonies, including a grant in aid of certain expenses connected with Emigration	58,300	—
7.	For the salaries and expenses of the department of His Majesty's most Honourable Privy Council	10,509	1,800
8.	For the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments	449,990	29,169
9.	For the salaries and expenses of certain services transferred from the Mercantile Marine Fund and other services connected with the Mercantile Marine (including Merchant Seamen's Fund Pensions)	105,652	65,525
10.	For meeting the deficiency of income from fees, &c. for the requirements of the Board of Trade, under the Bankruptcy Acts, 1883 and 1890	8	112,556
11.	For the salaries and expenses of the Board of Agriculture and Fisheries and of Royal Botanic Gardens, Kew, including certain grants in aid	185,710	36,500
12.	For the salaries and expenses of the Charity Commission for England and Wales	29,802	—
13.	For the salaries and expenses of the Civil Service Commission	38,061	—
14.	For the salaries and expenses of the department of the Comptroller and Auditor General	63,400	8,546
15.	For the salaries and expenses of the Registry of Friendly Societies	9,469	—
16.	For the salaries and expenses of the Local Government Board	271,849	5,515
17.	For the salaries and expenses of the office of the Commissioners in Lunacy in England	16,604	962
18.	For the salaries and expenses of the Mint, including the expenses of coinage	38	169,400
19.	For the salaries and expenses of the National Debt Office	14,091	2,976
20.	For the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments	26,095	—
21.	For the salaries and expenses of the establishment under the Public Works Loan Commissioners	66	12,000
22.	For the salaries and expenses of the department of the Registrar General of Births, &c. in England	47,001	9,820
23.	For stationery, printing, paper, binding, and printed books for the public service, for the salaries and expenses of the Stationery Office, and for sundry miscellaneous services, including reports of Parliamentary Debates	739,596	130,000

SCHED. (B.) PART 7. Civil Services. Class II.

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
24.	For the salaries and expenses in the office of His Majesty's Woods, Forests, and Land Revenues	22,134	—
25.	For the salaries and expenses of the office of the Commissioners of His Majesty's Works and Public Buildings	105,610	—
26.	For His Majesty's foreign and other secret services	50,000	—
27.	For the salaries and expenses of the office of His Majesty's Secretary for Scotland and subordinate office, expenses under the Inebriates Acts, 1879 to 1900, and expenses under the Private Legislation Procedure (Scotland) Act, 1899, including a grant in aid of the Congested Districts (Scotland) Fund	35,802	2,010
28.	For the salaries and expenses of the Fishery Board for Scotland, and for grants in aid of piers or quays	24,301	—
29.	For the salaries and expenses of the Board of Lunacy in Scotland	6,503	540
30.	For the salaries and expenses of the department of the Registrar General of Births, &c. in Scotland	5,214	1,200
31.	For the salaries and expenses of the Local Government Board for Scotland	19,190	—
32.	For the salaries and expenses of the household of the Lord Lieutenant of Ireland	4,672	—
33.	For the salaries and expenses of the offices of the Chief Secretary to the Lord Lieutenant of Ireland, in Dublin and London, and of the Inspectors of Lunatic Asylums, and expenses under the Inebriates Acts	30,038	302
34.	For the salaries and expenses of the department of agriculture and other industries, and technical instruction for Ireland, and of the services administered by that department, including sundry grants in aid	416,356	2,870
35.	For the salaries and expenses of the office of the Commissioners of Charitable Donations and Bequests for Ireland	2,057	34
36.	For the salaries and expenses of the Local Government Board in Ireland	102,447	11,000
37.	For the salaries and expenses of the Public Record Office in Ireland and of the Keeper of State Papers in Dublin	7,221	—
38.	For the salaries and expenses of the Office of Public Works in Ireland	44,007	3,000
39.	For the salaries and expenses of the department of the Registrar General of Births, &c., and for the expenses of collecting emigration statistics in Ireland	13,099	800
40.	For the salaries and expenses of the general valuation and boundary survey of Ireland	24,867	8,800
	TOTAL CIVIL SERVICES, CLASS II. £	3,455,545	661,174

SCHED. (B.) PART 8. Civil Services. Class III.

SCHEDULE (B.)—PART 8.

CIVIL SERVICES.—CLASS III.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries of the law officers department, the salaries and expenses of the department of the Solicitor for the affairs of His Majesty's Treasury and King's Proctor, and the department of Director of Public Prosecutions, for the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency	86,096	17,700
2.	For certain miscellaneous legal expenses, including grants in aid of the expenses of the Incorporated Law Societies of England and Ireland	49,764	12,731
3.	For such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund	330,718	51,490
4.	For the salaries and expenses of the office of Land Registry	37,999	—
5.	For the salaries and expenses of the office of Public Trustee	10	19,390
6.	For the salaries and expenses connected with the County Courts	5	502,335
7.	For the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District, the contribution towards the expenses of the Metropolitan Police, the pay and expenses of officers of Metropolitan Police employed on special duties, and the salaries and expenses of the Inspectors of Constabulary	110,312	77
8.	For the expenses of the prisons in England, Wales, and the Colonies	783,077	24,500
9.	For the salaries and expenses of the office of the Inspector of Reformatories and for the maintenance of juvenile offenders in reformatory, industrial, and day industrial schools and in places of detention under the Children Act, in Great Britain	282,812	24,000
10.	For the maintenance of criminal lunatics in Broadmoor Criminal Lunatic Asylum	80,500	1,224
11.	For the salaries and expenses of the Lord Advocate's department and other law charges, and the salaries and expenses of the Courts of Law and Justice in Scotland	82,909	51,500

SCHED. (B.) PART 8. Civil Services. Class III.

No.		Sums not exceeding: Supply Grants. £	Sums not exceeding: Appropriations in Aid. £
12.	For the salaries and expenses of the offices in His Majesty's General Register House, Edinburgh	43,561	—
13.	For the salaries and expenses of the Establishment of the Crofters' Commission	4,465	—
14.	For the salaries and expenses of the Prison Commissioners for Scotland, and of the prisons under their control, including the maintenance of criminal lunatics and inmates of the State inebriate reformatory, and the preparation of judicial statistics	96,480	6,080
15.	For criminal prosecutions and other law charges in Ireland	65,275	490
16.	For such of the salaries and expenses of the Supreme Court of Judicature and of certain other legal departments in Ireland as are not charged on the Consolidated Fund	109,860	4,900
17.	For the salaries and expenses of the office of the Irish Land Commission	455,166	31,500
18.	For the salaries, allowances, and expenses of various county court officers, and of magistrates in Ireland, and the expenses of revision	110,625	5,000
19.	For the salaries and expenses of the Commissioner of Police, the police courts and metropolitan police establishment of Dublin	95,982	55,913
20.	For the expenses of the Royal Irish Constabulary	1,385,167	33,406
21.	For the expenses of the General Prisons Board in Ireland, and of the establishments under their control; the registration of habitual criminals and the maintenance of criminal lunatics confined in district lunatic asylums	111,602	3,500
22.	For the expenses of reformatory and industrial schools in Ireland	112,800	1,720
23.	For the maintenance of criminal lunatics in the Dundrum Criminal Lunatic Asylum, Ireland	7,426	—
	TOTAL CIVIL SERVICES, CLASS III. - £	4,442,611	847,456

SCHED. (B.) PART 9. Civil Services. Class IV.

SCHEDULE (B.)—PART 9.

CIVIL SERVICES.—CLASS IV.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911; viz.:—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Board of Education, and of the various establishments connected therewith, including grants for the Building of New Public Elementary Schools and sundry grants in aid	14,064,677	6,495
2.	For the salaries and other expenses of the British Museum, and of the Natural History Museum, including certain grants in aid	175,895	9,250
3.	For the salaries and expenses of the National Gallery, and of the National Gallery of British Art, Millbank	18,348	2,100
4.	For the salaries and expenses of the National Portrait Gallery, including a grant in aid for the purchase of portraits	5,666	—
5.	For the salaries and expenses of the Wallace Collection	6,466	725
6.	For sundry grants in aid of scientific investigation, &c., and other grants	74,228	—
7.	For grants in aid of the expenses of certain Universities and Colleges in Great Britain and of the expenses under the Welsh Intermediate Education Act, 1889 (including a Supplementary sum of 21,000*l.*)	239,100	—
8.	For public education in Scotland, and for Science and Art in Scotland, including a grant in aid	2,253,725	—
9.	For the salaries and expenses of the National Gallery, the Scottish National Portrait Gallery, and the Museum of Antiquities, including certain grants in aid	5,326	—
10.	For the expenses of the Commissioners of National Education in Ireland, including a grant in aid of the Teachers Pension Fund, Ireland	1,656,901	150
11.	For the expenses of the Office of the Commissioners for managing certain school endowments in Ireland	925	—
12.	For the salaries and expenses of the National Gallery of Ireland, including a grant in aid for the purchase of pictures	3,146	—
13.	For grants under the Irish Universities Act, 1908	168,080	—
	TOTAL CIVIL SERVICES, CLASS IV. £	18,672,483	18,720

SCHEDULE (B.)—Part 10.

Sched. (B.) Part 10. Civil Services. Class V.

CIVIL SERVICES.—Class V.

Schedule of Sums granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911 ; viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For the expenses in connection with His Majesty's embassies, missions, and consular establishments abroad, and other expenditure chargeable to the Consular Vote - -	613,184	99,620
2.	For sundry colonial services, including certain grants in aid (including a Supplementary sum of 130,000*l.*) - - - - -	1,277,759	—
3.	For the subsidies to certain Telegraph Companies, and a grant in aid of the annual expenses of the Pacific Cable - - -	61,247	51,104
4.	For a grant in aid of the Revenue of the Island of Cyprus - - - - -	40,000	—
	Total Civil Services, Class V. - £	1,992,190	150,724

SCHEDULE (B.)—Part 11.

Sched. (B.) Part 11. Civil Services. Class VI.

CIVIL SERVICES.—Class VI.

Schedule of Sums granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several Civil Services herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911 ; viz. :—

No.		Sums not exceeding	
		Supply Grants.	Appropriations in Aid.
		£	£
1.	For superannuation, compensation, compassionate, and additional allowances, and gratuities under sundry Statutes, for compassionate allowances and gratuities awarded by the Treasury ; and for the salaries of medical referees - - - -	768,598	—

SCHED. (B.) PART 11. Civil Services. Class VI.

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
2. For certain miscellaneous charitable and other allowances - - - - -	1,449	-
3. For hospitals and infirmaries and certain miscellaneous charitable and other allowances in Ireland, including sundry grants in aid -	16,941	—
4. For making good deficiencies on the Income Accounts of the Funds for Friendly Societies and Post Office Savings Banks - -	66,061	—
5. For Old Age Pensions in the United Kingdom, and for certain administrative expenses in connection therewith - - - - -	9,220,000	—
TOTAL CIVIL SERVICES, CLASS VI. - £	10,073,049	—

SCHED. (B.) PART 12. Civil Services. Class VII.

SCHEDULE (B.)—PART 12.

CIVIL SERVICES.—CLASS VII.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several CIVIL SERVICES herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911 ; viz. :—

	Sums not exceeding	
	Supply Grants.	Appropriations in Aid.
No.	£	£
1. For the salaries and other expenses of temporary commissions, committees, and special inquiries - - - - -	39,000	—
2. For certain miscellaneous expenses - - -	11,054	6,850
3. For making good certain sums written off from the assets of the Local Loans Fund - -	2,412	—
4. For the Ireland Development Grant (Grant in Aid) - - - - -	191,558	—
5. For a grant in aid of the Government Hospitality Fund - - - - - -	10,000	—

SCHED. (B.) PART 12. Civil Services. Class VII.

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
6.	For expenditure in connection with International Exhibitions (including a grant in aid of the expenses of the Royal Commission for the Brussels, Rome, and Turin Exhibitions)	54,250	—
7.	For a grant in aid of the Development Fund -	400,000	—
8.	For a grant to His Royal Highness the Duke of Connaught in aid of the expenses he may incur on the occasion of his visit to South Africa - - - - - - -	40,000	—
9.	For the repayment to the Civil Contingencies Fund of certain Miscellaneous Advances -	13,147	—
10.	For contributions in aid of Expenses under the Unemployed Workmen Act, 1905 - -	100,000	—
11.	For Expenditure in respect of the Expenses of the Funeral of His late Majesty King Edward VII. - - - - - -	40,500	—
	TOTAL CIVIL SERVICES, CLASS VII. - £	901,921	6,850

SCHEDULE (B.)—PART 13.

SCHED. (B.) PART 13. Revenue Departments, &c.

REVENUE DEPARTMENTS, &c.

SCHEDULE of SUMS granted, and of the sums which may be applied as appropriations in aid in addition thereto, to defray the charges of the several REVENUE DEPARTMENTS, &c. herein particularly mentioned, which will come in course of payment during the year ending on the 31st day of March 1911 ; viz. :—

No.		Sums not exceeding: Supply Grants.	Sums not exceeding: Appropriations in Aid.
		£	£
1.	For the salaries and expenses of the Customs and Excise Department - - - -	2,230,400	58,500
2.	For the salaries and expenses of the Inland Revenue Department (including a Supplementary sum of 430,000*l.*) - - - -	1,804,000	10,000
3.	For the salaries and expenses of the Post Office, including Telegraphs and Telephones -	19,828,256	755,561
	TOTAL REVENUE DEPARTMENTS - £	23,862,656	824,061

SCHED. (C.) Navy Services.

SCHEDULE (C.)

Number of Vote.	NAVY SERVICES, 1908–9. VOTES.	Surpluses.	Deficits made good from Surpluses.
		£ s. d	£ s. d.
1	Wages, &c. of officers, seamen, and boys, Coastguard, and Royal Marines - - - - -	—	28,714 18 2
2	Victualling and clothing for the Navy - - - - -	—	88,021 10 9
3	Medical establishments and services - - - - -	4,897 5 1	—
4	Martial law - - - - -	1,379 1 3	—
5	Educational services - - -	8,630 10 4	—
6	Scientific services - - -	—	836 9 5
7	Royal Naval Reserves - - -	2,331 7 8	—
8	Shipbuilding, repairs, maintenance, &c.:		
	I. Personnel - - - -	—	88,874 1 0
	II. Matériel - - -	146,344 13 9	—
	III. Contract work - -	46,236 1 1	—
9	Naval armaments - - -	17,339 0 2	—
10	Works, buildings, and repairs, at home and abroad - - -	133,956 10 9	—
11	Miscellaneous effective services -	—	21,544 4 10
12	Admiralty Office - - -	4,296 0 10	—
13	Half-pay and retired pay - -	133 14 6	—
14	Naval and marine pensions, gratuities, and compassionate allowances - - - - -	—	129 13 9
15	Civil pensions and gratuities -	10,784 12 10	—
—	Amount written off as irrecoverable - - - - -	—	10,017 2 11
	Total - - - - -	376,328 18 3	238,138 0 10
	NET SURPLUS - -	£138,190 17 5	

SCHEDULE (C.)

SCHED. (C.) Army Services.

Number of Vote.	ARMY SERVICES, 1908-9. VOTES.	Surpluses.	Deficits made good from Surpluses.
		£ s. d.	£ s. d.
1	Pay, &c. of Army - - -	393,617 4 4	—
2	Medical establishment: Pay, &c.	12,689 6 6	—
3	Special Reserves and Militia -	—	21,081 15 10
4	Territorial Forces - - -	—	233,383 15 0
5	Establishments for military education - - - -	7,053 15 11	—
6	Quartering, transport, and remounts - - - -	172,789 14 8	—
7	Supplies and clothing - -	106,283 15 3	—
8	Ordnance Department establishments and general stores - -	19,009 9 6	—
9	Armaments and engineer stores -	—	14,687 18 6
10	Works and buildings - -	175,162 8 10	—
11	Miscellaneous effective services -	5,721 4 8	—
12	War Office and army accounts department - - -	5,682 12 1	—
13	Non-effective charges for officers, &c. - - - -	6,751 10 10	—
14	Non-effective charges for men, &c.	—	31,894 5 10
15	Civil superannuation, compensation, compassionate allowances, and gratuities - - -	1,403 15 3	—
—	Balances irrecoverable and claims abandoned - - -	—	416 12 7
	Total - - -	906,164 17 10	306,464 7 9
	NET SURPLUS - -	£599,700 10 1	

CHAPTER 15.

An Act to make provision with respect to Organisation for the purpose of Rescue and Aid in the case of Accidents in Mines. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Order by Secretary of State with respect to organisation for rescue and aid in the case of accidents in mines.

1.—(1) The Secretary of State may by order, made in accordance with this Act, of which notice shall be given in such manner as he may direct, require such provision as he may consider to be necessary to be made at all mines or any class of mines in regard to all or any of the following matters:—

(*a*) Supply and maintenance of appliances for use in rescue work, and formation and training of rescue brigades:

(*b*) Supply and maintenance of ambulance appliances and the training of men in ambulance work.

(2) The owner, agent, or manager of a mine shall, in the event of failure to comply with the provisions of any order made under this Act, be liable on summary conviction to a fine not exceeding twenty pounds, and to a further fine not exceeding one pound for every day during which the failure to comply continues after conviction thereof.

Procedure with respect to the making of an order under the Act.

2.—(1) Before the Secretary of State makes any order under this Act, he shall publish, in such manner as he may think best adapted for informing persons affected, notice of the proposal to make the order, and of the place where copies of the draft order may be obtained, and of the time (which shall not be less than thirty days) within which any objections made with respect to the draft order by or on behalf of persons affected must be sent to the Secretary of State.

(2) Every objection must be in writing and state—

(*a*) the specific grounds of objection;

(*b*) the omissions, additions, or modifications asked for.

(3) The Secretary of State shall consider any objection made by or on behalf of any persons appearing to him to be affected which is sent to him within the required time, and he may, if he thinks fit, amend the draft order, and the foregoing provisions shall apply to the amended draft in like manner as they apply to the original draft.

(4) If, after the publication of the notice with respect to any such draft order (whether an original or amended draft), any general objection as herein-after defined is made within the required time with respect to the draft and not withdrawn, the order shall not be made by the Secretary of State until that objection has been referred to a referee agreed upon between

the Secretary of State and the objectors or, in default of agreement, appointed by the Lord Chief Justice of England.

If on any such reference the referee considers that the draft order should be varied to meet the objection, he shall recommend any variation which he considers necessary or expedient, and effect shall be given to those recommendations in the order, if made.

(5) If the Secretary of State considers that any objection, though not a general objection, is of such a character that it is desirable to refer it to a referee, he may so refer it, and in that case the foregoing provisions shall apply as in the case of a general objection.

(6) For the purposes of this section a "general objection" means an objection made either by or on behalf of owners of mines employing not less than one-third of the total number of men employed at the mines affected by the proposed order, or, if the order contains different provisions for different classes of mines, of the total number of men employed in any such class of mines, or by or on behalf of not less than one-third of the total number of men so employed.

The number of men employed shall be calculated in accordance with the returns for the last preceding year sent by owners of mines to the inspectors in pursuance of section thirty-three of the Coal Mines Regulation Act, 1887, and section one of the Metalliferous Mines Regulation Act, 1875. 50 & 51 Vict. c. 58. 38 & 39 Vict. c. 39.

(7) The Secretary of State may make regulations as to the procedure and costs on a reference under this section, and those regulations shall have effect accordingly.

(8) An order under this Act may be revoked, altered, or added to by an order made in like manner and subject to the same provisions as the original order.

Application and short title.

3.—(1) The expression "mine" means any mine to which the Coal Mines Regulation Acts, 1887 to 1908, or the Metalliferous Mines Regulation Acts, 1872 and 1875, apply.

(2) This Act may be cited as the Mines Accidents (Rescue and Aid) Act, 1910.

CHAPTER 16.

An Act to vest in the Commissioners of Works, freed from ecclesiastical uses, the Chapel comprised in the buildings situate in the metropolitan borough of Chelsea, formerly occupied by the Duke of York's Royal Military School. [3rd August 1910.]

WHEREAS the buildings situate in or near the King's Road, in the metropolitan borough of Chelsea, formerly occupied by the Royal Military Asylum (now called the Duke of York's

Royal Military School), comprise a chapel (herein-after referred to as the chapel):

And whereas the chapel was used solely for the purposes of the said school:

And whereas the chapel was consecrated on the twelfth day of December eighteen hundred and twenty-four:

And whereas the said school has moved to new buildings erected for the purpose in the parish of Guston near Dover, and those buildings comprise a chapel for the use of the school:

And whereas all stained glass windows, tablets, monuments, and all other ornaments, fittings, and furniture of the chapel have been moved therefrom:

And whereas no burials have taken place in the chapel:

And whereas it is expedient that the chapel and the site thereof should be freed and discharged from all ecclesiastical uses and be liable to be disposed of or otherwise dealt with in like manner as the other buildings formerly so occupied as aforesaid:

And whereas the objects of this Act cannot be attained without the authority of Parliament:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Vesting of chapel in the Commissioners of Works.

1. The chapel and the site thereof shall, as from the passing of this Act, be vested in the Commissioners of Works for an estate of inheritance in fee simple in possession freed and discharged from all ecclesiastical uses, but subject to the like trusts as those upon which the other buildings formerly so occupied as aforesaid are held by the Commissioners.

Short title.

2. This Act may be cited as the Duke of York's School (Chapel) Act, 1910.

CHAPTER 17.

An Act to amend the Juries Act, 1825.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of 6 Geo. 4. c. 50.

1.—(1) The words "not exceeding one hundred and forty-four" in section twenty-two of the Juries Act, 1825, are hereby repealed.

(2) The power to make rules of court for the High Court shall include power to make rules with respect to the number of county jurors.

2. This Act may be cited as the County Common Juries Act, 1910. Short title.

CHAPTER 18.

An Act to amend the Law with respect to Customs in the Isle of Man. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. The additional duty of Customs on tea removed or imported into the Isle of Man imposed by section one of the Isle of Man (Customs) Act, 1906, and the additional duties of Customs on tobacco and spirits removed or imported into the Isle of Man imposed by section one of the Isle of Man (Customs) Act, 1900, and the additional duty on ale and beer removed or imported into the Isle of Man imposed by the second paragraph of section two of that Act, shall continue to be charged, levied, and paid as from the first day of August nineteen hundred and ten until the first day of August nineteen hundred and eleven. Continuance of additional duties on tea, tobacco, spirits, ale, and beer. 6 Edw. 7. c. 18. 63 & 64 Vict. c. 31.

2. Section two of the Customs (Isle of Man) Tariff Act, 1874 (which relates to the exemption of goods on which duty has been paid in Great Britain or Ireland from duty in the Isle of Man unless otherwise directed by Order in Council), shall apply to any goods, wares, and merchandize which are chargeable with duty for the time being in the Isle of Man, and to any duties so chargeable, in the same manner as it applies to the goods, wares, and merchandize enumerated in that Act, and to the duties chargeable by that Act. Amendment of s. 2 of 37 & 38 Vict. c. 46.

3. This Act may be cited as the Isle of Man (Customs) Act, 1910. Short title.

CHAPTER 19.

An Act to amend the Municipal Corporations Act, 1882, with respect to the right of Aldermen to vote in the Election of Aldermen and Mayor. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Limitation of right of aldermen to vote in certain cases.

1.—(1) An alderman of a municipal borough shall not, as such, vote in the election of an alderman of the borough, and an outgoing alderman shall not, as alderman, vote in the election of mayor.

45 & 46 Vict. c. 50.

(2) In the Municipal Corporations Act, 1882, subsection (3) of section sixty, and the word "outgoing" in subsection (6) of the same section, and subsection (3) of section sixty-one, are hereby repealed.

Short title and construction.

2. This Act may be cited as the Municipal Corporations Amendment Act, 1910, and shall be construed as one with the Municipal Corporations Act, 1882.

CHAPTER 20.

An Act to amend the Diseases of Animals Acts, 1894 to 1909, in respect of the exportation and shipment of horses. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Prohibition of export of unfit horses; appointment of veterinary surgeons to examine; expense to be borne by owners.

1.—(1) It shall not be lawful, except as in this Act provided and in such cases as may be prescribed by order of the Board of Agriculture and Fisheries, to ship or attempt to ship any horse in any vessel from any port in Great Britain to any port outside the British Islands, unless immediately before shipment the horse has been examined by a veterinary inspector appointed by the Board for the purpose of conducting examinations under this Act, and has been certified in writing by him to be capable of being conveyed to such port and disembarked without cruelty. There shall be paid to the Board or such person as they direct, in respect of such examination, and before it takes place, such fees as may be prescribed by order of the Board, and such certificate shall be delivered at the time of shipment to the master of the vessel on which the animal is shipped, who shall, on demand, produce the same to any constable or any inspector or other officer of the Board or the local authority and allow such person to take a copy of, or extract from, the certificate:

Provided that every order made under this section prescribing the cases to be excepted shall be laid before each House of Parliament as soon as may be after it is made, and, if an Address is presented to His Majesty by either House of Parliament within the next subsequent thirty days on which that House has sat next after any such order is laid before it praying that the order or any part thereof may be annulled, His Majesty in Council may annul the order or part thereof, and it shall

thenceforth be void, but without prejudice to the validity of anything previously done thereunder.

(2) If any horse examined under this Act shall be found by the veterinary inspector to be in such a physical condition that it is cruel to keep it alive, it shall be lawful for him, without the consent of the owner, to slaughter the animal, or cause it to be slaughtered, in such a manner as to inflict as little suffering as practicable.

(3) A veterinary inspector may, for the purposes of identification, mark a horse certified by him under this section in such manner as the Board may by order prescribe.

(4) If any person, with a view to evading the provisions of this Act, marks a horse with the prescribed mark, or with any mark so nearly resembling it as to be calculated to deceive, he shall be guilty of an offence against the Diseases of Animals Act, 1894. 57 & 58 Vict. c. 57.

Fee for licence, &c., to export horses.

2. Notwithstanding anything in section forty-seven of the Diseases of Animals Act, 1894, there may be charged by the Board of Agriculture and Fisheries for any licence, permit, or examination required by any order under that Act relating to the exportation or shipment of horses such fee or other charge as may be prescribed by order of the Board.

Master to cause slaughter of injured horses with approved killing instrument.

3. If any horse shipped from any port in Great Britain to any port outside the British Islands has a limb broken or is otherwise seriously injured while on board so as to be incapable of being disembarked without cruelty, the master of the vessel shall forthwith cause the animal to be slaughtered, and every vessel on which a horse is so shipped shall carry a proper killing instrument, to be approved by the Board of Agriculture and Fisheries, for that purpose, and it shall be the duty of the owner and master of every such vessel to see that the vessel is provided with such an instrument, and the master, if so required by an inspector of the Board or of the local authority, shall produce the instrument for his inspection.

Powers of entry.

4. An inspector of the Board of Agriculture and Fisheries, or of the local authority, may enter any vessel for the purpose of ascertaining whether the provisions of this Act, or of any order under the Diseases of Animals Act, 1894, relating to the exportation or shipment of horses are being complied with.

Duty of local authorities to enforce Act.

5. Every local authority described in the Diseases of Animals Act, 1894, shall, if and so far as the Board of Agriculture and Fisheries by order so direct, execute and enforce this Act within their district.

Offences.

6. If any person does anything or omits to do anything in contravention of any of the provisions of this Act, or if the master of a vessel permits a horse to be shipped therein in contravention of this Act, he shall be deemed guilty of an offence

against the Diseases of Animals Act, 1894, and the provisions of that Act relating to offences and legal proceedings shall apply accordingly as if the expression "animal" therein included horses.

Exemption of horses certified to be travelling for certain purposes.

7. The provisions of this Act shall not apply in the case of shipment of any thoroughbred horse certified in writing by a steward or the secretary of the Jockey Club—

(*a*) to have arrived in Great Britain not more than one month before the date of shipment for the purpose of being run in a race; or

(*b*) to be shipped for the purpose of being run in a race; or

(*c*) to be shipped in order to be used for breeding purposes:

Provided that such certificate shall be delivered at the time of shipment to the master of the vessel on which the animal is shipped, who shall, on demand, produce the same to any constable or any inspector or other officer of the Board or the local authority, and allow such person to take a copy of, or extract from, the certificate.

Commencement and interpretation.

8.—(1) This Act shall come into operation on the first day of October nineteen hundred and ten.

57 & 58 Vict. c. 60.

(2) In this Act the expressions "vessel," "owner," "master," and "port" have the same meanings as in the Merchant Shipping Act, 1894, and the expression "horse" includes ass and mule.

Title.

9. This Act may be cited as the Diseases of Animals Act, 1910, and the Diseases of Animals Acts, 1894 to 1909, and this Act may be cited together as the Diseases of Animals Acts, 1894 to 1910, and this Act shall for all purposes have effect as part of the Diseases of Animals Act, 1894.

CHAPTER 21.

An Act to grant Money for the purpose of certain Local Loans out of the Local Loans Fund, and for other purposes relating to Local Loans. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Appointment of Public Works Loan Commissioners for five years.

38 & 39 Vict. c. 89.

1. Whereas the term of office of persons who are, at the passing of this Act, Public Works Loan Commissioners under the Public Works Loans Act, 1875, will expire at the end of a period of five years from the first day of April nineteen hundred and six, and it is expedient to appoint Commissioners for a

further period of five years; therefore the following persons (that is to say):—

Edward Norman, Esquire,
The Honourable Herbert Cokayne Gibbs,
Sir Herbert Barnard,
His Honour Judge O'Connor, K.C.,
The Honourable Sir Charles William Fremantle, K.C.B.,
The Honourable Evelyn Hubbard,
Francis William Buxton, Esquire,
Edward Henry Loyd, Esquire,
Frederick Greene, Esquire,
The Right Honourable Lord Hillingdon,
The Right Honourable Lord Newlands,
William Douro Hoare, Esquire,
Robert Lydston Newman, Esquire,
The Right Honourable the Earl of Chichester,
The Right Honourable William Ellison-Macartney,
Charles Cave Cave, Esquire,
Sir John Herbert Roberts, Baronet, M.P.,
Laurence Currie, Esquire,

shall, after the passing of this Act, be the Public Works Loan Commissioners under the Public Works Loans Act, 1875, and shall hold office until the expiration of five years from the first day of April nineteen hundred and eleven.

Grants for public works.

2.—(1) For the purpose of local loans, there may be issued by the National Debt Commissioners the following sums, namely:—

(*a*) For the purpose of loans by the Public Works Loan Commissioners, any sum or sums not exceeding in the whole the sum of five million pounds;

(*b*) For the purpose of loans by the Commissioners of Public Works in Ireland, any sum or sums not exceeding in the whole the sum of six hundred thousand pounds.

(2) The sums so issued shall be issued during a period ending on the day on which a further Act granting money for the purposes of those loans comes into operation and in accordance with the provisions of the National Debt and Local Loans Act, 1887. 50 & 51 Vict. c. 16.

Certain debts not to be reckoned as assets of local loans fund.

3. Whereas it is expedient that the principal of the several local loans specified in the Schedule to this Act should, to the extent specified in the last column of that Schedule, not be reckoned as assets of the local loans fund established under the National Debt and Local Loans Act, 1887; therefore, the principal of the said loans shall to that extent be written off from the assets of the local loans fund, and the provisions of section fifteen of the said Act shall, so far as applicable, apply thereto.

Remission of balance of loan advanced under 29 & 30 Vict. c. 28 to the late R. L. Cosh.

4. Whereas the Public Works Loan Commissioners advanced in the years eighteen hundred and eighty-seven and eighteen hundred and eighty-eight, under the provisions of the Labouring Classes Dwelling Houses Act, 1866, sums amounting to twelve thousand pounds to Richard Lawrence Cosh for the erection of labourers' dwellings on a site in Brook Street, Radcliffe, in the parish of St. Dunstan, Stepney, held on a long lease from the Coopers' Company, the loan being made repayable in forty years by equal instalments of principal with interest at four per cent. per annum:

And whereas the interest and instalments of principal due in respect of the loan having fallen into arrear, the Public Works Loan Commissioners, on the tenth day of November eighteen hundred and eighty-eight, entered into possession of the dwellings, and, the weekly rents proving insufficient after payment of expenses of management, maintenance, and repairs to meet their claim for interest and principal, with the consent of the Treasury on the third day of June eighteen hundred and ninety-two, sold the property for eight thousand seven hundred and fifty pounds:

2 Edw. 7. c. 22.

And whereas by section two of the Public Works Loans Act, 1902, the sum of three thousand one hundred and one pounds five shillings, being the difference between the outstanding balance of the loan (amounting to eleven thousand eight hundred and fifty-one pounds five shillings) and the sum so realised by the sale, was written off from the assets of the local loans fund, but remained a personal liability of the said Richard Lawrence Cosh:

And whereas the said Richard Lawrence Cosh has recently died leaving no available estate to meet the debt, which is therefore irrecoverable:

Therefore the said principal debt, so far as not repaid, together with all claims for interest thereon, is hereby extinguished, and the amount of the said debt and of any arrears of interest therein shall be deemed a free grant from Parliament.

Application of 54 & 55 Vict. c. 48. s. 25 to sales of holding by the Commissioners of Public Works in Ireland.

5. Section twenty-five of the Purchase of Land (Ireland) Act 1891 (which empowers the Irish Land Commission to obtain possession of a holding which they are entitled to cause to be sold for non-payment of any sum due to them), shall apply as if the Commissioners of Public Works in Ireland were mentioned therein, in addition to the Irish Land Commission.

Short title.

6. This Act may be cited as the Public Works Loans Act, 1910.

SCHEDULE.

LOANS BY THE COMMISSIONERS OF PUBLIC WORKS, IRELAND.

Section 3.

(1) *Loans under the Landed Property Improvement (Ireland) Act, 1847 (10 Vict. c. 32).*

Name of Borrower.	Amount of Loan.	Amount to be written off.
	£ s. d.	£ s. d.
Michael Daley, Kilcoran, Fermoy, co. Cork	100 0 0	11 7 5
Patrick Griffy, Fanta Glebe, Kilfenora, co. Clare.	80 0 0	46 11 2
Christopher Rynd, Mount Armstrong, Kilcock, co. Kildare.	200 0 0	16 13 10

(2) *Loans under the Land Law (Ireland) Act, 1881 (44 & 45 Vict. c. 49. s. 31).*

Name of Borrower.	Amount of Loan.	Amount to be written off.
	£ s. d.	£ s. d.
Michael McNamara, Carrownacloughy, Crusheen, co. Clare.	50 0 0	27 14 6
Thomas Bernard, Lauder, Moyclair, Ferbane, King's County.	180 0 0	132 17 5
Patrick McLaughlin, Kinkeen, Ballinamore, co. Leitrim.	58 0 0	51 10 2
Francis Shanley, Leitrim, Mohill, co. Leitrim.	50 0 0	20 17 11
Matthew Clancy, Lisgool, Tullaghan, co. Leitrim.	50 0 0	15 12 6
Thomas Tomas, Cloonconragh East, Belcarra, Castlebar, co. Mayo.	80 0 0	42 18 0
Thomas Kelly, Pollanagh, Kiltimagh, co. Mayo.	25 0 0	24 6 0

CHAPTER 22.

An Act to amend the Trusts (Scotland) Acts, 1861 to 1898.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Trusts (Scotland) Act, 1910, and the Trusts (Scotland) Acts, 1861 to 1898, and this Act may be cited as the Trusts (Scotland) Acts, 1861 to 1910.

Interpretation.

2. In this Act the expressions "trust" and "trustee" have respectively the same meanings as are assigned thereto in the Trusts (Scotland) Amendment Act, 1884.

47 & 48 Vict. c. 63.

Powers of investment.

61 & 62 Vict. c. 42.

3. In addition to the powers of investment conferred upon trustees by the Trusts (Scotland) Amendment Act, 1884, and the Trusts (Scotland) Act, 1898, trustees under any trust may, unless specially prohibited by the constitution or terms of the trust, invest the trust funds in the purchase of consolidated stock created by the Metropolitan Board of Works or by the London County Council and of Metropolitan Water Stock created by the Metropolitan Water Board.

CHAPTER 23.

An Act to remove doubts as to the validity of the conversion of certain Societies into Companies.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Removal of doubts as to validity of conversion of certain friendly societies into companies.

59 & 60 Vict. c. 25.

8 Edw. 7, c. 69.

1.—(1) Where a registered society purporting to act under section seventy-one of the Friendly Societies Act, 1896, or any similar enactment repealed by that Act, has, before the passing of this Act, passed a special resolution for converting the society into a company under the Companies (Consolidation) Act, 1908, or any enactment repealed by that Act, and has been registered under any such Act, the validity of the special resolution shall not be questioned on the ground that the objects of the company as set forth in the special resolution extend beyond those authorised by the rules of the society at the date of the passing of the resolution, or that in any other respect the requirements of the said section or enactment have not been complied with; and for removing doubts it is hereby declared that section seventeen of the Companies (Consolidation) Act, 1908, relating to the conclusiveness of certificates of incorporation, shall apply in such a case as well as in all other cases:

Provided that, where the business carried on by the society before conversion included assurance or insurance business of any description, then, as from the passing of this Act, the objects of the company shall not extend beyond those authorised by the rules of the society at the date of the passing of the special resolution, except so far as may be necessary for giving effect to, and for carrying out any assurances, contracts or policies, made, entered into, or issued before the passing of this Act.

(2) Nothing in this Act shall be construed as prejudicing the right of any such company to alter its memorandum of association with respect to its objects in accordance with the provisions of the Companies (Consolidation) Act, 1908, or as preventing any such company exercising any powers which are merely incidental or ancillary to the principal business carried on by the company.

2. This Act may be cited as the Companies (Converted Societies) Act, 1910. Short title.

CHAPTER 24.

An Act to consolidate the Law relating to Justices' Licences for the Sale by retail of Intoxicating Liquor and to the Registration of Clubs. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Obligation to obtain Justices' Licence.

1. Subject to the provisions of this Act, an excise licence under which intoxicating liquor may be sold by retail shall not be granted except to a person who holds a justices' licence granted in accordance with this Act authorising the grant of the excise licence to that person, and any excise licence granted in contravention of this section shall be void. Justices' licence required for grant of retail excise licence.

Licensing Districts and Authorities.

2.—(1) For the purposes of this Act, a licensing district is a petty sessional division of a county, and a borough having a separate commission of the peace. Licensing districts and authorities.

Where a county is not divided into petty sessional divisions, the whole county (excluding the area of any borough having a separate commission of the peace) shall be deemed to be a petty sessional division for the purposes of this Act.

(2) For the purposes of this Act, as respects a licensing district being a petty sessional division of a county—

(*a*) the licensing justices are the justices acting in and for the petty sessional division;

(*b*) the confirming authority are quarter sessions; and

(*c*) the compensation authority are quarter sessions.

(3) For the purposes of this Act, as respects a licensing district being a borough—

(*a*) The licensing justices are—

(i) in a county borough, for all purposes, the borough licensing committee;

(ii) in a borough, not being a county borough, and having the required number of justices, the borough licensing committee so far as respects the grant of new justices' licences and the ordinary removal of justices' licences, and for other purposes the borough justices;

(iii) in a borough, not being a county borough, and not having the required number of justices, for all purposes the borough justices.

(*b*) The confirming authority are—

(i) in a borough not having the required number of justices, the joint committee appointed under this Act; and

(ii) in any other borough the whole body of borough justices.

(*c*) The compensation authority are—

(i) in a county borough, the whole body of borough justices; and

(ii) in a borough not being a county borough, the quarter sessions for the county.

The required number of justices in a borough is ten or more, all justices, whether disqualified for acting under this Act or not, being reckoned for this purpose, and the number being taken as at the time appointed under this Act for the appointment of the borough licensing committee.

(4) For the purposes of this section, the city of London shall be deemed to be a county borough.

(5) The justices of the county shall not have any power or authority as licensing justices in any of the principal Cinque Ports or in the two ancient towns, and in those ports and towns the justices of the port or town shall be the licensing justices, and the corporate and non-corporate members and liberties of any of those ports or towns, not being within the limits of a borough having a separate commission of the peace, shall be treated as part of the port or town.

Borough licensing committee.

3.—(1) The borough licensing committee shall be appointed by the borough justices acting in and for the borough, during the last fortnight in January in every year.

(2) The borough licensing committee shall consist of such number of borough justices as the justices appointing the committee determine, not being less than seven in a county borough, and not being less than three nor more than seven in any other borough.

(3) A casual vacancy arising in the committee from death, resignation, or otherwise, may be filled up by the justices by whom the committee is appointed.

(4) The quorum of the borough licensing committee shall be three.

(5) The members of the borough licensing committee retiring at the end of a year may be reappointed, and, if from any cause members are not appointed in any year to succeed the retiring members, the retiring members may continue to act until their successors are appointed.

Joint committee.

4.—(1) A joint committee shall consist of three justices of the county in which the borough is situated, and three justices of the borough.

(2) The three justices of the county shall be appointed by the confirming authority of the county, and the same county justices may be appointed members of more than one joint committee under this section.

(3) The three justices of the borough shall be appointed by the borough justices.

(4) Where from any reason there are not for the time being three borough justices (being justices who are not disqualified for acting under this Act) to form the quota of a joint committee, the deficiency in number shall be supplied by county justices (being justices who are not so disqualified) to be appointed by the confirming authority.

(5) A casual vacancy in the joint committee arising from death, resignation, or otherwise, may be filled up by the justices by whom the member whose place is vacated was appointed.

(6) The quorum of the joint committee shall be five.

(7) The senior justice on the joint committee present at any meeting shall be chairman of the meeting, and, in the event of an equal division of the committee, the chairman shall have a second vote.

Division of area.

5.—(1) The compensation authority may, if they think fit, divide their area into districts for the purpose of their powers and duties under this Act as such authority, and in that case this Act shall operate as if those districts were separate areas for the purposes of those powers and duties under the same authority.

(2) Where quarter sessions have customarily been held separately by adjournment or otherwise for any part of a county, the Secretary of State may by order, on the application of the justices sitting at each such separate sessions, constitute for the purposes of the execution of the powers and duties of quarter sessions as confirming and compensation authority any part of the county for which quarter sessions are for the time being so separately held a separate county, and the justices usually sitting at those separate quarter sessions a separate quarter sessions, and make all necessary provisions for the administration of those powers and duties in such a case.

Committees of compensation and confirming authorities.

6.—(1) A compensation authority may delegate any of their powers and duties under this Act as such authority to a committee appointed in accordance with rules made by them under this section, and, when the authority are the quarter sessions of a county, shall so delegate their power of determining any question as to the refusal of the renewal of a justices' licence under this Act and matters consequential thereon.

(2) The confirming authority of a county may delegate any of their powers and duties under this Act as such authority to a committee appointed in accordance with rules made by them under this section, and shall so delegate their power of confirming the grant of a new justices' licence.

(3) Any compensation authority or confirming authority who may appoint, or who are required to appoint, a committee under this section, may make rules to be approved by a Secretary of State, for the mode of appointment of those committees, and for the number, the quorum, and (so far as procedure is not otherwise provided for) the procedure of those committees.

(4) In a county the same committee may be appointed for the purpose of the exercise of the powers and duties of quarter sessions both as compensation authority and as confirming authority.

(5) The justices of any borough, not being a county borough but having a separate commission of the peace, shall be entitled to appoint one of their number to act, with reference to the determination of any question as to the refusal of the renewal of a justices' licence under this Act and any matters consequential thereon, on the committee appointed under this section by the quarter sessions of the county as compensation authority, and for those purposes any justice so appointed shall be deemed to be an additional member of the committee.

Power to act by majority and validity of action.

7.—(1) Where under this Act any power may be exercised or any duty is to be performed by the licensing justices or by justices acting in or for a borough including a county borough, whether those justices are described as the whole body of justices or otherwise, that power may be exercised, and that duty may be performed by a majority of the justices present at a meeting assembled for the purpose.

(2) No objection shall be made to any licence granted or confirmed by the borough justices or by a borough licensing committee or joint committee under this Act on the ground that the justices or committee of justices were not qualified to make the grant or confirmation.

Power in certain cases for justices of county to act in borough having separate commission of the peace.

8. If at any general annual licensing meeting or adjournment thereof or at any transfer sessions held for a borough or liberty having a separate commission of the peace, there is only one justice present who is not disqualified from acting under this Act, or no such justice present, any justice acting in and for a county adjoining the borough or liberty who is not disqualified

under this Act may act within the borough or liberty at the meeting or sessions for the purpose of any business which may be transacted thereat under this Act, any law, custom, or usage to the contrary notwithstanding.

Grant of Licences, and General Annual Licensing Meeting.

Power of justices to grant licences.

9. Subject to the provisions of this Act, the licensing justices may at their general annual licensing meeting grant justices' licences to such persons as they, in the execution of their powers under this Act and in the exercise of their discretion, deem fit and proper.

General annual licensing meeting.

10.—(1) For the purpose of granting justices' licences, the licensing justices for every licensing district shall within the first fourteen days of February in every year, hold a special session (to be called the general annual licensing meeting).

(2) The licensing justices shall hold a meeting at least twenty-one days before the general annual licensing meeting, and appoint the day, hour, and place at which the general annual licensing meeting is to be held.

(3) The licensing justices may at any general annual licensing meeting adjourn the meeting to such day and to such place within the licensing district as they think fit for meeting the convenience of persons intending to apply for justices' licences, and a day and place for at least one such adjourned meeting shall be so appointed by the justices.

(4) Every such adjourned meeting shall be deemed to be a continuation of the general annual licensing meeting, and shall be held within one month from the date of the original meeting; and the first adjourned meeting shall not be held on any one of the five days next after the date of the original meeting:

Provided that, where an applicant for the grant of a justices' licence has through inadvertence or misadventure failed to comply with any preliminary requirements of this Act, the licensing justices may, if they think fit, and upon such terms as they think proper, postpone the consideration of the application to a meeting to be held on a later date, and, if at that meeting they are satisfied that any terms imposed by them have been complied with, may consider the question of the grant of the licence as if the preliminary requirements of this Act had been properly complied with.

A meeting held for the consideration of an application postponed under this provision may be held if necessary after the date on which an adjourned general annual licensing meeting may be held, and as far as that application is concerned the powers of the licensing justices may be exercised at that meeting in the same manner as at an adjourned general annual licensing meeting.

(5) When the licensing justices have appointed the day, hour, and place of the general annual licensing meeting the

clerk shall within five days send copies of a notice of the day, hour, and place so fixed to the proper police officers, and those officers shall cause a copy to be fixed on the door of the church or chapel of any parish in the licensing district, or, where there is no such church or chapel, on some other public and conspicuous place in the parish, and the clerk shall also cause a copy to be served on every licensing justice, and on the holders of justices' licences in the district, and any person who has applied for a justices' licence.

The same procedure shall be followed as respects notice of any adjournment of a general annual licensing meeting, but it shall not be necessary to serve a copy of the notice of any such adjournment on holders of justices' licences or on applicants for justices' licences who are not required to attend at the adjourned meetings.

The copies of the notice to be sent by the clerk under the foregoing provision to the proper police officers shall, in the metropolitan police district and the city of London, be sent forthwith to the high constable, and the high constable shall, within five days, cause the copies to be fixed and served as required by that provision.

Provision for the case of applicants for licences who are hindered from attending general annual licensing meeting.

11. If an applicant for the grant of a justices' licence (including a grant by way of renewal or transfer or for the removal of a justices' licence is hindered by sickness or infirmity, or any other reasonable cause, from attending in person at any general annual licensing meeting or adjournment thereof, or any transfer sessions at which his personal attendance is required under this Act or otherwise, the licensing justices, if they are satisfied (by evidence on oath if they think it necessary) that the applicant is hindered from attending by good and sufficient cause, may grant the licence, or authorise the removal of the licence, notwithstanding that the applicant is not present, and deliver any licence, order, or authority required to any person authorised by the applicant to receive it.

NEW LICENCES.

New licences and confirmation.

12.—(1) For the purposes of this Act, a new justices' licence is a justices' licence granted at a general annual licensing meeting otherwise than by way of renewal or transfer as defined by this Act.

(2) A grant of a new justices' licence by the licensing justices shall not be valid unless it is confirmed by the confirming authority.

Procedure on confirmation of new justices' licences.

13.—(1) An application for the confirmation of the grant of a new justices' licence shall not be heard until twenty-one days at least have expired since the date of the grant of the licence.

(2) Any person who has appeared before the licensing justices and opposed the grant of a new justices' licence, and no

other person, may appear and oppose the confirmation of the grant by the confirming authority.

(3) The confirming authority may award such costs as they think just to the party who succeeds in the proceedings before them, and costs so awarded may be recovered in the same manner as costs awarded on the dismissal of an information or complaint under the Summary Jurisdiction Acts.

(4) The confirming authority shall make rules as to the proceedings to be adopted on the confirmation of new justices' licences, and the costs to be incurred in any such proceedings, and the person by whom those costs are to be paid.

Special provisions as to grant of new justices' on-licences.

14.—(1) The licensing justices, on the grant of a new justices' on-licence, may attach to the grant of the licence such conditions, both as to the payments to be made and the tenure of the licence and as to any other matters, as they think proper in the interests of the public; subject as follows:—

(*a*) Such conditions shall in any case be attached as, having regard to proper provision for suitable premises and good management, the justices think best adapted for securing to the public any monopoly value which is represented by the difference between the value which the premises will bear, in the opinion of the justices, when licensed, and the value of the same premises if they were not licensed: Provided that, in estimating the value as licensed premises of hotels or other premises where the profits are not wholly derived from the sale of intoxicating liquor, no increased value arising from profits not so derived shall be taken into consideration:

(*b*) The amount of any payments imposed under conditions attached in pursuance of this section shall not exceed the amount thus required to secure the monopoly value.

(2) The licensing justices may, if they think fit, instead of granting a new justices' on-licence as an annual licence, grant the licence for a term not exceeding seven years, and where a licence is so granted for a term—

(*a*) Any application for a re-grant of the licence on the expiration of the term shall be treated as an application for the grant of a new justices' licence, not as an application for the renewal of a justices' licence, and during the continuance of the term the licence shall not require renewal; and

(*b*) Any transfer of the licence or special removal of the licence shall, subject to any conditions attached thereto on the grant, have effect for the remainder of the term of the licence.

(3) The amount of any payments made in pursuance of any conditions under this section shall be collected in the same

51 & 52 Vict. c. 41.

manner as the duties on local taxation licences within the meaning of section twenty of the Local Government Act, 1888, and shall be paid into the Exchequer.

(4) A new justices' on-licence granted for a term under this section may (without prejudice to any other provisions as to forfeiture) be forfeited, if any condition imposed under this section is not complied with, by order of a court of summary jurisdiction, made on complaint, or, if the holder of the licence is convicted of any offence committed by him as such, by the court by whom he is convicted.

(5) On the confirmation of a new justices' on-licence, the confirming authority may, with the consent of the justices authorised to grant the licence, vary any conditions attached to the licence under the provisions of this section.

(6) This section does not apply to justices' on-licences for the sale of wine alone or sweets alone.

Notices requisite on application for new licence.

15.—(1) A person applying for a new justices' licence must—

(*a*) advertise notice of his application in some paper circulating in the place in which the premises to which the notice relates are situated, on some day not more than four and not less than two weeks before the application is made, and on such day or days (if any) as may be fixed by the licensing justices; and

(*b*) within twenty-eight days before the application is made, cause notice of his application to be affixed and maintained between the hours of ten in the morning and five in the afternoon, of two consecutive Sundays, on the door of the premises, and on the door of the church or chapel of the parish or place in which the premises are situated, or, if there is no such church or chapel, on some other public and conspicuous place within the parish or place; and

(*c*) not less than twenty-one days before the application is made, give notice in writing of his intention to apply for the licence to one of the overseers of the parish in which the premises to which the notice relates are situated, to the superintendent of police of the district, and to the clerk of the licensing justices; and

(*d*) if the application is for a new justices' on-licence, not less than twenty-one days before the application is made, deposit with the clerk of the licensing justices a plan of the premises in respect of which the application is to be made.

(2) Any notice to be given under this section shall set forth the name and address of the applicant, a description of the licence or licences for which he intends to apply, and a description of the situation of the premises in respect of which the application is to be made.

RENEWAL OF LICENCES.

Renewal of justices' licence and procedure on renewal.

16.—(1) For the purposes of this Act, the renewal of a justices' licence means the grant of a justices' licence at a general annual licensing meeting by way of renewal of a similar licence which is in force in respect of the premises at the date of the application:

Provided that, where an application is made for the grant of a licence in respect of premises in respect of which a similar licence is not in force at the date of the application but was in force at the date of the general annual licensing meeting in the previous year, the application shall be treated as an application for the renewal of a licence, and the grant of a licence in pursuance of the application shall be treated as a renewal of the licence, if the licensing justices are satisfied that the applicant had reasonable cause for not making his application at the previous general annual licensing meeting.

(2) The holder of a justices' licence applying for the renewal of his justices' licence need not attend in person at the general annual licensing meeting unless he is required by the licensing justices to attend, and he shall not be required so to attend save for some special cause personal to himself.

(3) Subject to the provisions of this section, the licensing justices shall not, where the holder of a justices' licence applies for the renewal of his licence, entertain any objection to or take any evidence with respect to the renewal thereof unless written notice of an intention to oppose the renewal of the licence stating in general terms the grounds on which the renewal is opposed, has been served on the holder thereof not less than seven days before the commencement of the general annual licensing meeting.

(4) The licensing justices may, notwithstanding that no notice of intention to oppose the renewal of a justices' licence has been given, on an objection being made to the renewal, adjourn the consideration of the renewal to a future day fixed by them (whether more or less than one month from the date of the original general annual licensing meeting), and require the attendance of the holder of the licence on that day when the case will be heard and the objection considered as if notice to oppose had been given.

(5) Where the licensing justices, on an application for the renewal of an old on-licence, as defined in the Second Schedule to this Act, ask the holder of a licence to give any undertaking, they shall adjourn the hearing of the application, and cause notice of the undertaking for which they ask to be served upon any registered owner of the premises, and give him an opportunity of being heard.

(6) The licensing justices shall not, where the holder of a justices' licence applies for the renewal of his licence, receive any evidence with respect to the renewal of the licence which is not given on oath.

Restriction on powers of licensing justices as to renewal of old off-licences.

17. The licensing justices shall not refuse to an applicant the renewal of any such justices' off-licence as is described in the First Part of the First Schedule to this Act (in this Act referred to as an old off-licence), except on the grounds specified in the Second Part of that Schedule.

Restriction on powers of licensing justices as to renewal of old on-licences.

18.—(1) The power to refuse the renewal of any such justices' on-licence as is described in the First Part of the Second Schedule to this Act (in this Act referred to as an old on-licence) on any ground other than any of the grounds specified in the Second Part of that Schedule shall be vested in the compensation authority and not in the licensing justices, but shall only be exercised on a reference from those justices and on payment of compensation in accordance with this Act.

(2) In every case of the refusal of the renewal of an old on-licence by the licensing justices, they shall specify in writing to the applicant the grounds of their refusal.

Reference to compensation authority of questions as to renewal of old on-licences, and powers of that authority.

19.—(1) Where the licensing justices, on the consideration by them, in accordance with this Act, of applications for the renewal of justices' licences, are of opinion that the question of the renewal of any particular old on-licences requires consideration on grounds other than those on which the renewal of an old on-licence can be refused by them, they shall refer the matter to the compensation authority, together with their report thereon.

(2) The compensation authority shall consider all reports so made to them, and may, if they think it expedient, after giving the persons interested in the licensed premises, and, unless it appears to the compensation authority unnecessary, any other persons appearing to them to be interested in the question of the renewal of the licence of those premises (including the licensing justices), an opportunity of being heard, and, subject to the payment of compensation under this Act, refuse the renewal of any licence to which any such report relates.

COMPENSATION IN RESPECT OF NON-RENEWAL OF OLD ON-LICENCES.

Payment of compensation.

20.—(1) Where the compensation authority refuse the renewal of an old on-licence, a sum equal to the difference between the value of the licensed premises (calculated as if the licence were subject to the same conditions of renewal as were applicable immediately before the passing of the Licensing Act, 1904, and including in that value the amount of any depreciation of trade fixtures arising by reason of the refusal to renew the licence), and the value which those premises would bear if they were not licensed premises, shall be paid as compensation to the persons interested in the licensed premises.

4 Edw. 7. c. 23.

(2) The amount to be so paid shall, if an amount is agreed upon by the persons appearing to the compensation authority to be interested in the licensed premises and is approved by that authority, be that amount, and, in default of such agreement and approval, shall be determined by the Commissioners of Inland

Revenue in the same manner and subject to the like appeal, under section ten of the Finance Act, 1894, to the High Court, as on the valuation of an estate for the purpose of estate duty, and in any event the amount shall be divided amongst the persons interested in the licensed premises (including the holder of the licence) in such shares as may be determined by the compensation authority: 57 & 58 Vict. c. 30.

Provided that, in the case of the holder of the licence, regard shall be had not only to his legal interest in the premises or trade fixtures, but also to his conduct and to the length of time during which he has been the holder of the licence; and the holder of a licence, if a tenant, shall (notwithstanding any agreement to the contrary) in no case receive a less amount than he would be entitled to as tenant from year to year of the licensed premises.

(3) If on the division of the amount to be paid as compensation any question arises which the compensation authority consider can be more conveniently determined by the county court, they may refer that question to the county court in accordance with rules of court to be made for the purpose.

(4) Any costs incurred by the Commissioners of Inland Revenue on an appeal from their decision to the High Court under this section shall, unless the High Court order those costs to be paid by some party to the appeal other than the Commissioners, be paid out of the amount to be paid as compensation.

Compensation fund.

21.—(1) The compensation authority shall, in each year, unless they certify to the Secretary of State that it is unnecessary to do so in any year, for the purpose of their powers and duties under this Act as compensation authority, impose in respect of all old on-licences renewed in respect of premises within their area, charges at rates not exceeding, and graduated in the same proportion as, the rates shown in the scale of maximum charges set out in the First Part of the Third Schedule to this Act.

(2) Charges payable under this section in respect of any licence shall be levied and paid together with, and as part of the duties on, the corresponding excise licence, but a separate account shall be kept by the Commissioners of Customs and Excise of the amount produced by those charges in the area of any compensation authority, and that amount shall in each year be paid over to that authority in accordance with rules made by the Treasury for the purpose.

(3) Such deductions from rent as are set out in the Second Part of the Third Schedule to this Act may, notwithstanding any agreement to the contrary, be made by any holder of a licence who pays a charge under this section, and also by any person from whose rent a deduction is made in respect of the payment of such a charge.

(4) Any sums paid to a compensation authority in respect of the charges under this section, or received by the compensation

authority from any other source for the payment of compensation under this Act, shall be paid by them to a separate account under their management, and the moneys standing to the credit of that account shall constitute the compensation fund.

(5) Any expenses incurred by the compensation authority in the payment of compensation under this Act, or otherwise in the exercise of their powers or the performance of their duties as compensation authority, and such expenses of the licensing justices incurred with respect to the matter of the reference to the compensation authority of the question of the renewal of old on-licences, or the grant of new on-licences, as the compensation authority may allow, shall be paid out of the compensation fund, and the compensation authority, in the exercise of their powers, shall have regard to the funds available for the purpose.

(6) The compensation authority may, with the consent of a Secretary of State, borrow in accordance with rules made under this Act, on the security of the compensation fund, for the purpose of paying any compensation payable under this Act.

TRANSFERS AND REMOVALS.

Transfer sessions.

22.—(1) At the general annual licensing meeting in every year the licensing justices shall appoint a day, hour, and place for not less than four nor more than eight special sessions (in this Act referred to as transfer sessions) to be held in their district in the year following the general annual licensing meeting, at periods as near as may be equally distant, and the transfer of a justices' licence, and the special removal of a justices' licence, shall not be authorised except at transfer sessions or at a general annual licensing meeting.

Any reference to transfer sessions in this Act shall, so far as respects any application for a transfer or special removal of a justices' licence, or any transfer or special removal of a justices' licence in pursuance of such an application, and so far as respects protection orders, include a reference to the general annual licensing meeting.

(2) When the day, hour and place for transfer sessions have been appointed, the same procedure shall be followed for the purpose of giving notice thereof as is directed by this Act for the purpose of giving notice of a general annual licensing meeting.

Authority to grant transfers.

23.—(1) For the purposes of this Act the transfer of a justices' licence is the grant of a justices' licence in respect of certain premises to one person in substitution for another person who holds or has held the licence.

(2) An application for the transfer of a justices' licence may be allowed or refused by the licensing justices in the exercise of their discretion, subject as follows :—

(*a*) A transfer can only be authorised in the cases mentioned in the first column of the Fourth Schedule to this Act

and to the persons set opposite thereto respectively in the second column of that Schedule.

(*b*) The transferee must be a fit and proper person in the opinion of the justices to be the holder of the licence in addition to being a person to whom a transfer can be authorised under the foregoing provision.

(*c*) The special provisions of this Act affecting the renewal of an old on-licence shall apply to the transfer of an old on-licence as they apply to the renewal.

Removals from one premises to other premises.

24.—(1) For the purposes of this Act, the removal of a justices' licence is the removal of a justices' licence from the premises in respect of which it was granted to other premises.

(2) A removal of a justices' licence may, subject to the limitations in this Act, be authorised by the licensing justices at their discretion, either on an application for the purpose made on any ground (in this Act referred to as an ordinary removal), or on an application made on the special ground—

(*a*) that the premises in respect of which the licence has been granted are or are about to be pulled down or occupied under any Act for the improvement of highways, or for any other public purpose; or

(*b*) that the premises in respect of which the licence has been granted have been rendered unfit for use for the business there carried on under the licence by fire, tempest, or other unforeseen and unavoidable calamity,

(in this Act referred to as a special removal).

(3) An ordinary removal of a justices' licence may be authorised to any premises within the licensing district in which the premises are situated from which it is desired to remove the licence, or to any premises within a licensing district within the same county, by the licensing justices of the district to which it is desired to remove the licence.

(4) A special removal of a justices' licence may be authorised to any premises within the same licensing district as the premises from which it is desired to remove the licence, being, in the opinion of the licensing justices, fit and convenient premises for the purpose.

Procedure on applications for transfer.

25.—(1) The licensing justices on an application for the transfer of a justices' licence may in their discretion adjourn the consideration thereof.

(2) In the case of an application for the transfer of a justices' licence, the person (if any) holding the licence and the person to whom it is proposed that the licence shall be transferred shall attend at the transfer sessions at which the application is heard, and the agreement or other assurance, if any, under which the licence is to be transferred and held shall be produced to the licensing justices, and, for the purpose of

compelling the attendance of any such person, or any witness, the licensing justices shall have all the powers of a court of summary jurisdiction:

Provided that the licensing justices may, for good cause shown in any particular case, dispense with the attendance of either of such persons, or both.

(3) A person intending to apply for the transfer of a justices' licence at a transfer sessions, shall, fourteen days prior to the sessions, serve notice of his intention to make the application upon one of the overseers of the parish in which the premises in respect of which the application is to be made are situated, and upon the superintendent of police of the district. The notice shall be signed by the applicant or by his authorised agent, and shall set forth the name of the person to whom it is proposed that the licence shall be transferred, together with the place of his residence, and his trade or calling during the six months preceding the time of the serving of the notice.

Applications for ordinary removal.

26. The ordinary removal of a justices' licence may be authorised in the following manner:—

(1) The application for the order authorising the removal shall be made by the person desiring to be the holder of the licence when removed:

(2) The application shall be made at the general annual licensing meeting, or any adjournment thereof, to the justices who have power to authorise the removal:

(3) Notice of the application shall be given in the same manner as notice of an application for a new licence:

(4) A copy of the notice shall be served on any registered owner of the premises from which the licence is to be removed, and on the holder of the licence unless he is also the applicant:

(5) The justices shall not make the order unless they are satisfied that no objection to the removal is made by the owner of the premises from which the licence is to be removed, or by the holder of the licence, or by any other person whom the justices may determine to have the right to object to the removal.

Subject as aforesaid, the licensing justices shall have the same power to make an order authorising the removal as they have to grant new licences, but no such order shall be valid unless it is confirmed by the confirming authority.

Procedure on applications for special removal.

27. The power of the licensing justices to authorise the special removal of a justices' licence shall be subject to the same provisions and to the same procedure as the power of the justices to authorise the transfer of a justices' licence.

Provided that—

(1) the notice to be given shall, instead of setting forth the description of the person to whom the licence

is to be transferred, set forth descriptions of the premises from which and to which it is proposed to remove the licence ; and

(2) the person making an application for the special removal shall, in addition to giving notice in manner required with respect to a transfer, cause to be fixed, on some Sunday within six weeks next before the transfer sessions, at some time between the hours of ten in the forenoon and four in the afternoon, a notice of the application on the door of the premises to which it is proposed to remove the licence, and on the door of the church or chapel of the parish or place in which the premises are situated, and where there is no such church or chapel, on some other public and conspicuous place within the parish or place.

Regulations to prevent repeated application.

28. For the purpose of preventing repeated applications for the transfer or special removal of a justices' licence, the licensing justices may, at the general annual licensing meeting, make regulations determining the time which must elapse after the hearing of one application for the transfer or special removal before another such application may be made in respect of the same premises :

Provided that the justices may, in their discretion, for good cause shown, dispense with the observance of those regulations in any particular case.

Appeals.

Appeal to quarter sessions.

29.—(1) Any person who thinks himself aggrieved by the refusal of the licensing justices of any licensing district to grant a renewal, transfer, or special removal of a justices' licence, in cases where the power of refusal is vested in those justices, may appeal against the refusal to the court of quarter sessions for the county in which the premises in respect of which the appeal is made are locally situated, and the appeal shall be to the court of quarter sessions for the county although the premises are situated in a borough having a separate court of quarter sessions.

For the purposes of this provision, the city of London shall be deemed to be a county and not a borough.

In the case of a liberty having a separate court of quarter sessions, the appeal may be either to the court of quarter sessions for the liberty or to the court of quarter sessions for the county in which the liberty is locally situated.

(2) The appeal shall be to the court next held after the refusal, unless that court is held within nineteen days thereafter, and in that case the appeal shall lie to the next subsequent court.

(3) Notice in writing shall be given by the appellant of his intention to appeal, and of the grounds thereof, to the clerk of

the licensing justices whose decision is appealed against, within five days next after the decision has been given, and at least fourteen days before the holding of the quarter sessions to which the appeal is made, and the appellant must also within those five days enter into recognizance with two sufficient sureties before some justice acting in or for the county or place conditioned to appear at the court of quarter sessions and prosecute his appeal, and abide the judgment of the court thereupon, and to pay such costs as may be awarded by the court.

(4) The court of quarter sessions shall hear and determine the matter of the appeal, and make such order therein with or without costs, as the court think fit, and may, if necessary, grant the renewal, transfer, or special removal of the licence in the same manner as the licensing justices.

(5) The judgment of the court of quarter sessions shall be final and conclusive for all intents and purposes.

(6) Where the court of quarter sessions dismiss an appeal, they shall make an order ordering any costs awarded by them to be paid, and, if necessary, issue process for enforcing the order.

(7) A justice shall not act in the hearing, or determination of an appeal under this section from any decision in which he took part.

Binding over of witnesses to appear on appeal.

30.—(1) The justice before whom an appellant enters into a recognizance to prosecute his appeal may summon any person whose evidence appears to him to be material, and require him to be bound in recognizance to appear at the court of quarter sessions to whom the appeal is made, and give evidence in the appeal.

(2) If any person so summoned neglects or refuses to obey the summons, or refuses to enter into the recognizance, the justice may issue a warrant for his arrest, and, if he persists in his refusal to enter into a recognizance, may order him to be imprisoned till he enters into the recognizance, or is otherwise discharged in due course of law.

Costs on appeals.

31.—(1) Where an appeal is dismissed or abandoned, the court of quarter sessions shall order the appellant to pay to the justices against whose decision he has appealed, or such person as they appoint, such sum by way of costs as is in the opinion of the court sufficient to indemnify those justices from all costs and charges whatsoever to which they have been put in consequence of his having served notice of his intention to appeal.

(2) If an appellant refuses or neglects forthwith to pay any sum so ordered to be paid, the court may order him to be imprisoned until the sum is paid.

Order for payment of costs of justices out of local funds.

32.—(1) Where an appeal under this Act is allowed, or where any such appeal is dismissed or abandoned and the licensing justices whose decision is appealed against cannot recover

the costs incurred by them from any other person, the court of quarter sessions shall order the treasurer of the county in which the licensing district for which the licensing justices act is situated, or, in the case of a licensing district being a borough having a separate court of quarter sessions, the treasurer of the borough, to pay to the justices such sum as in the opinion of the court is sufficient to indemnify them from all costs and charges whatsoever to which they may have been put, and that treasurer is hereby authorised to pay the sum so ordered to be paid, and any sum so paid shall be allowed to him in his accounts.

(2) An order of a court of quarter sessions under this section may be made either at the sessions at which the appeal is heard, or at the next ensuing sessions, and the costs may be taxed either in or out of sessions.

PROVISIONAL JUSTICES' LICENCES FOR NEW PREMISES.

Provisional grant and confirmation of licences to new premises.

33.—(1) Any person interested in any premises about to be constructed or in course of construction for the purpose of being used as a house for the sale of intoxicating liquors to be consumed on the premises may apply to the licensing justices and to the confirming authority for the provisional grant and confirmation of a justices' licence in respect of those premises; and the justices and confirming authority, if satisfied with the plans submitted to them of the house, and that if the premises had been actually constructed in accordance with those plans they would, on application, have granted and confirmed such a licence in respect thereof, may make a provisional grant and order of confirmation accordingly.

(2) A provisional grant and order of confirmation shall not be of any validity until it has been declared to be final by an order of the licensing justices made after such notice has been given as may be required by the justices at a general annual licensing meeting or transfer sessions. The declaration shall be made if the justices are satisfied that the house has been completed in accordance with such plans as aforesaid, and are also satisfied that no objection can be made to the character of the holder of the provisional licence.

(3) A provisional grant and confirmation of a justices' licence shall be subject to the same conditions as to the giving of notices and generally as to procedure as those to which the grant and confirmation would be subject if they respectively were not provisional, with this exception that, where a notice is required to be put up on a door of a house, the notice may be put up in a conspicuous position on any part of the premises.

(4) This section shall, with the necessary variations, extend to the provisional grant and confirmation of an authority for the ordinary removal of a justices' on-licence.

DISQUALIFICATION OF PERSONS AND PREMISES FOR JUSTICES' LICENCE, QUALIFICATION OF PREMISES.

Licences not to be granted to disqualified person or premises.

34. A justices' licence shall not be granted, whether as a new licence or by way of renewal or transfer, to any person who is a disqualified person for the purposes of this Act during the continuance of the disqualification, and a justices' licence shall not be granted in respect of or removed to any premises which by virtue of this Act are disqualified premises during the continuance of the disqualification, and a justices' licence held by a person so disqualified, or attached to premises so disqualified shall be void.

Disqualified persons.

35. The following persons are disqualified persons for the purposes of this Act:—

(1) Any sheriff's officer or officer executing the legal process of any court of justice in England or Wales while he is such an officer; and

(2) Any person convicted of felony, the disqualification to continue during the lifetime of that person; and

(3) Any person convicted of forging a justices' licence or making use of a forged justices' licence knowing it to have been forged, the disqualification to continue during the lifetime of that person; and

(4) Any holder of a justices' licence convicted, whether under this Act or otherwise, of permitting his premises to be a brothel, the disqualification to continue during the lifetime of that person; and

(5) Any person ordered to be disqualified under the provision for the purpose contained in this Act on conviction for selling intoxicating liquor without a justices' licence, the disqualification to continue for the time mentioned in the order; and

(6) Any person who by virtue of any other Act is disqualified for holding a justices' licence, the disqualification to continue as provided under that Act.

Disqualification of premises.

36. Premises are disqualified premises for the purposes of this Act—

(1) If the justices' licences of two persons licensed in respect of the premises (being persons neither of whom held a justices' licence in respect of the premises on the tenth day of August eighteen hundred and seventy-two) are forfeited within any period of two years, the disqualification to continue for one year from the date of the last forfeiture; and

(2) If by virtue of any other Act a justices' licence cannot be granted in respect of those premises.

Qualification of premises for a justices' on-licence.

37.—(1) Subject to the exceptions contained in this section, premises shall not be qualified to receive a justices' on-licence unless—

(*a*) the premises are in the opinion of the licensing justices structurally adapted to the class of licence which is required, and in particular unless the house contains, exclusive of the rooms occupied by the inmates thereof, if the licence authorises the sale of spirits, two rooms, and, if the licence does not authorise the sale of spirits, one room, for the accommodation of the public; and

(*b*) the premises are of the required annual value as set out in Part I. of the Fifth Schedule to this Act.

(2) Premises to which a justices' on-licence was attached on the tenth day of August eighteen hundred and seventy-two shall be excepted from the operation of the foregoing provisions of this section, but the annual value set out in Part II. of the Fifth Schedule to this Act shall be required as a qualification for receiving a justices' on-licence in the case of any such premises, if they are premises to which at that date a justices' on-licence for the sale of beer or cider alone was attached, or refreshment houses to which at that date a justices' on-licence to sell wine by retail was attached.

(3) Railway refreshment rooms are excepted from the requirements of this section as to annual value.

Qualification of premises for a justices' off-licence.

38. Premises shall not be qualified to receive a justices' off-licence for the sale of beer or cider, unless the premises are of the required annual value as set out in Part III. of the Fifth Schedule to this Act:

Provided that no annual value shall be required in the case of a justices' off-licence granted to a beer dealer by way of renewal from time to time of a justices' off-licence for the sale of beer which was in force on the fourteenth day of July eighteen hundred and seventy, and was then held as a beer dealer's additional licence.

Mode of ascertaining annual value.

39.—(1) The licensing justices shall take such means as may seem to them best for ascertaining the annual value of any premises for the purposes of this Act, and may, if they think fit, order a valuation to be made of those premises by a competent person appointed by them for the purpose, and may order the costs of the valuation to be paid by the applicant for a licence.

(2) The annual value of premises for the purposes of this Act shall be the annual rent which a tenant might be reasonably expected, taking one year with another, to pay for the premises if he undertook to pay all tenants' rates and taxes, and tithe commutation rent-charge (if any), and if the landlord undertook to bear the cost of the repairs and insurance and other expenses

(if any) necessary to maintain the premises in a state to command the said rent, and if no licence were granted in respect thereof; but no land shall be included in such premises other than any pleasure grounds or flower or kitchen garden, yard, or curtilage usually held and occupied and used by the persons residing in and frequenting the house.

DISQUALIFICATION OF JUSTICES.

Disqualification of justices

40.—(1) No justice shall act for any purpose under this Act, or be capable of being appointed a member of any committee for the purposes of this Act, who is or is in partnership with or holds any share in any company which is a common brewer, distiller, maker of malt for sale, or retailer of malt or of any intoxicating liquor, in the licensing district or in the district or districts adjoining to that in which that justice usually acts:

Provided that this provision shall not prevent a justice adjudicating in the case of persons charged with offences under section twelve of the Licensing Act, 1872, or section two of the Licensing Act, 1902.

35 & 36 Vict. c. 94.
2 Edw. 7. c. 28.

(2) No justice shall act for any purpose under this Act in respect of any premises in the profits of which that justice is interested, or of which he is wholly or partly the owner, lessee, or occupier, or for the owner, lessee, or occupier of which he is manager or agent:

Provided that a justice shall not be disqualified under this provision to act in respect of any premises by reason of his having vested in him a legal interest only, and not a beneficial interest, in those premises or the profits thereof.

(3) No act done by any justice disqualified by this section shall be invalid by reason only of that disqualification.

(4) If any justice, declared by this Act not to be qualified to act thereunder, knowingly acts as a justice for any of the purposes thereof, he shall be liable in respect of each offence to a fine not exceeding one hundred pounds, to be recovered by action in the High Court:

Provided that a justice shall not be liable to a fine in respect of more than one offence committed by him under this section before the institution of any proceedings for the recovery of the fine.

(5) Notwithstanding anything in this section, a justice shall not be disqualified to act for any purpose under this Act by reason only of his being interested in a railway company which is a retailer of intoxicating liquor.

SUPPLEMENTAL PROVISIONS AS TO JUSTICES' LICENCES AND PROCEDURE.

Duration of licences.

41. A justices' licence shall, unless it is previously forfeited or becomes void under the provisions of this Act, be in force from the fifth day of April after the granting thereof for one

year next ensuing, and no longer, or, in the case of a licence granted for a term, until the expiration of the term:

Provided that a licence granted by way of transfer or special removal of an annual licence shall continue in force only until the fifth day of April following the day on which it is granted.

Form of licences.

42.—(1) A justices' licence shall be in such form as may be prescribed by the Secretary of State.

(2) A renewal of a justices' licence may be made by an endorsement on the licence, or by the issue of a copy of the old licence.

(3) Separate justices' licences shall not be required in the case of separate excise licences, and the justices' licence shall comprehend a permission to the person to whom the licence is granted to take out as many excise licences as may be specified in the justices' licence.

Authentication of licence.

43.—(1) A justices' licence shall either—

(*a*) be signed by the majority of the licensing justices who are present when the licence is granted; or

(*b*) be sealed or stamped with an official seal or stamp in such form as the licensing justices may direct, the seal or stamp to be affixed under the authority of the licensing justices given at their general annual licensing meeting or transfer sessions as the case may be, and verified in each case by the signature of their clerk.

(2) Any seal or stamp purporting to be so affixed and verified shall be received in evidence without further proof.

(3) Where the licensing justices, on any application for the grant (either as a new licence or by way of renewal or transfer) or removal of a justices' licence, or a court of summary jurisdiction on an application for a protection order under this Act, are satisfied, by evidence submitted to them, that the licence has been lost, mislaid, or wilfully and without legal right withheld by the holder thereof, the justices or court may receive a copy of the licence certified to be a true copy under the hand of the clerk of the licensing justices by whom the licence was granted.

Any endorsement required to be made on the licence may be made on any such copy, and, if so made, shall have the same effect as if it had been made on the original licence.

A fee of half-a-crown and no more shall be payable for a certified copy of a licence furnished for the purpose of this section.

Forgery of justices' licence.

44.—(1) If any unauthorised person imitates or affixes an impression of any official seal or stamp on any justices' licence or imitation of a justices' licence or knowingly uses a justices' licence or imitation of a justices' licence, falsely purporting to be sealed or stamped in pursuance of this Act, he shall be guilty of forgery, and shall, on conviction on indictment, be punishable accordingly.

(2) If any person forges or tenders, knowing the same to have been forged, any justices' licence, he shall be liable in respect of each offence to a fine not exceeding twenty pounds, or, in the discretion of the court, to imprisonment, with or without hard labour, for any period not exceeding six months, and any excise licence granted in pursuance of a forged justices' licence shall be void.

Fees in respect of licences.

45.—(1) On the grant of a justices' licence the person to whom the licence is granted, on the renewal of a justices' licence the person to whom the renewed licence is granted, on the transfer of a justices' licence the person to whom the licence is transferred, and on the removal of a justices' licence the person whose licence is removed, shall pay to the clerk of the licensing justices the following sums:—

(*a*) for matters to be done by the clerk—

on the grant of a new justices' licence or the transfer or removal of a justices' licence, or the renewal of a justices' licence for the sale of spirits for consumption on the premises, six shillings and sixpence;

on the renewal of any other justices' licence, four shillings:

(*b*) for the service of notices, one shilling.

(2) If a clerk to licensing justices demands or receives from any person, in respect of the matters aforesaid, any greater fee or anything of greater value than the sums authorised under this section (being in the whole the sum of seven shillings and sixpence or five shillings, as the case may be), he shall be liable in respect of each offence to a fine not exceeding five pounds.

Returns to Secretary of State.

46. The compensation authority shall in each year make such returns to the Secretary of State as the Secretary of State may require, with respect to their own action as compensation authority, and the action of the licensing justices in referring to the compensation authority the question of the renewal of old on-licences, and the confirming authority shall in each year make such returns to the Secretary of State as the Secretary of State may require with respect to new justices' on-licences.

Rules.

47. A Secretary of State may make rules for carrying into effect the provisions of this Act as to the renewal of old on-licences, the payment of compensation, and as to the attachment of conditions to new justices' on-licences, and may by those rules amongst other things—

(*a*) provide for the provisional renewal of licences which are included in reports of licensing justices under this Act, and for consultation with those justices as to their reports, and for the time and manner of the consideration of those reports and of the payment of compensation; and

(*b*) provide for the enforcement of any security given for money borrowed by the compensation authority, and for the time, not exceeding fifteen years, within which money borrowed is to be replaced; and

(*c*) regulate the management and application of the compensation fund and the audit of the accounts of the compensation authority; and

(*d*) provide for constituting, where requisite, committees of quarter sessions standing committees, and for the employment of officers for the purposes of the provisions of this Act as to the reference to the compensation authority of the question of the renewal of old on-licences, the payment of compensation, and as to the attachment of conditions to new justices' licences; and

(*e*) regulate the procedure of the compensation authority on the consideration of the reports of licensing justices under this Act and on any hearing under this Act with reference to the refusal of the renewal of old on-licences or the approval or division of the amount to be paid as compensation; and

(*f*) provide for the authentication of any documents on behalf of compensation authorities or their committees, or confirming authorities in a county or their committees.

Clerk of Licensing Justices.

Clerk of licensing justices

48. In the case of a licensing district being a petty sessional division of a county, the clerk to the justices of the petty sessional division, and in the case of a licensing district being a borough, the clerk to the justices of the borough or other person performing analogous duties, shall be the clerk of the licensing justices.

Justices' clerks not to act professionally in licensing matters.

49.—(1) A solicitor or other person being a clerk of licensing justices shall not by himself, his partner, or clerk, as solicitor or agent for any person, conduct or act in any application for or in respect of a justices' licence, or any other proceedings whatsoever under this Act or under any provisions of the Licensing Acts, 1828 to 1906, which are not repealed by this Act, at any general annual licensing meeting, transfer sessions, or petty sessions held for the district for which he is the clerk, except so far as relates to the preparation of notices and forms.

(2) If any person acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding one hundred pounds.

Register of Licences.

Register of licences to be kept in licensing district.

50.—(1) There shall be kept in every licensing district by the clerk of the licensing justices of that district a register, to be called the register of licences, in such form as may be prescribed

by those justices, containing the particulars of all justices' licences granted in the district, the premises in respect of which they were granted, the names of the owners of those premises, and the names of the holders for the time being of the licences.

(2) The clerk of the licensing justices shall enter in the register of licences, in such form as may be prescribed by the Secretary of State, notice of any conviction of the holder of a justices' licence for an offence committed by him as such (including any offence against the provisions of any Act for the time being in force relating to the adulteration of drink), and the clerk of the court before whom the holder of a justices' licence is so convicted (if he is not the clerk to the licensing justices) shall forthwith send notice of the conviction to the clerk of the licensing justices.

(3) There shall also be entered on the register all matters directed to be so entered under any Act, all forfeitures of justices' licences, disqualification of premises, and other matters relating to the licences on the register.

(4) Where a justices' licence is granted (whether as a new licence or by way of renewal or transfer) or removed, a fee of one shilling shall be paid by the holder of the licence to the clerk of the licensing justices in respect of the registration of the transaction under this section.

(5) If in any licensing district there are more persons than one filling the office of clerk of the licensing justices, the licensing justices shall determine by which of those persons the register of licences is to be kept.

(6) The licensing justices may, if they think fit, cause the register kept in pursuance of this section to be divided into parts and assign a part to any portion of the licensing district.

Entry of names of owners of premises on register of licences.

51.—(1) Every person applying for a new justices' licence, or the renewal of a justices' licence, shall state the name of the person for the time being entitled to receive either on his own account, or as mortgagee or other incumbrancer in possession, the rackrent of the premises in respect of which the licence is granted or renewed, and that name shall be endorsed on the licence, and the clerk of the licensing justices shall enter that name on the register as the name of an owner of the premises.

(2) The clerk of the licensing justices shall also enter on the register as an owner of the premises the name of any person possessing an estate or interest in the premises, whether as owner, lessee, or mortgagee, prior or paramount to that of the immediate occupier, if that person applies to be so registered and pays a fee of one shilling to the clerk: Provided that, when any such estate or interest is vested in two or more persons jointly, one only of those persons shall be registered as representing that estate or interest.

(3) A court of summary jurisdiction may, on the application of any person who proves to the court that he is entitled to be entered as an owner of any premises in place of any person

appearing on the register as owner, make an order substituting the name of the applicant, and that order shall be obeyed by the clerk of the licensing justices, and a corresponding correction may be directed to be made on the licence granted in respect of the premises of which that applicant claims to be an owner.

(4) Any reference in this Act to the registered owner of the premises shall be deemed to be a reference to any person whose name is for the time being entered on the register of licences as an owner of the premises and to include all such persons.

Regard to be had to entries in register of licences.

52. On any application for the grant (either as a new licence or by way of renewal or transfer) or removal of a justices' licence, the licensing justices shall have regard to any entries in the register of licences relating either to the person by whom or to the premises in respect of which the licence is to be held.

Inspection of register and evidence.

53.—(1) Any ratepayer, any owner of premises to which a justices' licence is attached, and any holder of a justices' licence within the licensing district for which the register is kept, shall, upon payment of a fee of one shilling, and any officer of police, and any officer of customs and excise in the licensing district for which the register is kept, shall, without payment, be entitled at any reasonable time to inspect and take copies of or extracts from the register.

(2) If the clerk of the licensing justices or any other person prevents the inspection or taking copies of or extracts from the register of licences, or demands any unauthorised fee therefor, he shall be liable in respect of each offence to a fine not exceeding five pounds.

(3) The register of licences shall be receivable in evidence of the matters required by this Act to be entered therein, and a copy of an entry made in the register in pursuance of this Act, purporting to be signed by the clerk to the licensing justices and to be certified to be a true copy, shall be evidence of the matters stated in that entry, without proof of the signature or authority of the person signing the same.

Closing Hours.

General hours of closing.

54. Subject to the provisions of this Act all premises in which intoxicating liquors are sold by retail shall be closed during the hours specified in the Sixth Schedule to this Act (in this Act referred to as general closing hours).

Exemption from closing by order of local authorities in respect of certain trades.

55.—(1) The local authority of any licensing district, upon the production of such evidence as that authority may deem sufficient to show that it is necessary or desirable so to do for the accommodation of any considerable number of persons attending any public market, or following any lawful trade or calling, may grant, if that authority think fit, to the holder of any justices' on-licence, in respect of premises in the immediate neighbourhood of that market, or of the place where the persons

follow that lawful trade or calling, an order (in this Act called a general order of exemption) exempting that person from the provisions of this Act as to general closing hours on such days and during such time, except between the hours of one and two o'clock in the morning, as may be specified in the order.

The holder of a general order of exemption under this section shall not be liable to any penalty for not closing his premises on such days and during such time as may be specified in the order; but he shall not be exempt from any other penalty under this or any other Act, or otherwise.

(2) A notice in such form as may be prescribed by the local authority, stating the days and hours during which the premises are permitted to be open under a general order of exemption must be affixed and kept affixed in a conspicuous position outside the premises; and if the holder of the order makes default in affixing or in keeping affixed the notice in manner aforesaid, during any part of the time for which his exemption is granted, he shall be liable in respect of each offence to a fine not exceeding five pounds.

Every person who keeps affixed to his premises any such notice when he does not hold a general order of exemption shall be liable in respect of each offence to a fine not exceeding ten pounds.

(3) The local authority may at any time, if it think fit, withdraw a general order of exemption, or alter the order by way of extension or restriction, as the authority deems necessary or expedient, so however as not to render any person liable to any penalty for anything done under the order before the holder was informed of the withdrawal or alteration.

(4) The following persons and bodies of persons shall be local authorities of licensing districts for the purpose of the provisions of this Act relating to closing hours; that is to say:—

(*a*) In the metropolitan police district, the commissioner of police for the metropolis, subject to the approbation of the Secretary of State:

(*b*) In the city of London, the commissioner of city police, subject to the approbation of the Lord Mayor of the said city: and

(*c*) In any other place a petty sessional court.

Power to vary general closing hours on Sunday afternoon.

56.—(1) Notwithstanding anything in this or in any local Act, the licensing justices may, if they think fit, as respects premises situate beyond the metropolis as defined in the Sixth Schedule to this Act, for the purpose of accommodating the hours of closing on Sunday, Good Friday, and Christmas Day to the hours of public worship in that place, by order direct that the premises shall remain closed until one o'clock in the afternoon instead of half an hour after noon, and in that case the premises shall be closed in the afternoon from three until six o'clock, instead of from half-past two until six o'clock.

(2) Where an order is made under this section, the provisions of this Act relating to closing hours shall take effect as if the general closing hours were modified as respects premises affected by the order in accordance therewith.

(3) An order under this section shall not come into operation until the expiration of one month after the date thereof, and shall be advertised in such manner as the licensing justices direct, and shall be in force until revoked; the expense of any such advertisement may be defrayed in like manner as the expenses of advertising the sittings of the licensing justices are defrayed.

Power to grant exemption from closing hours on special occasions.

57.—(1) If the holder of a justices' on-licence applies to the local authority for an order (in this Act called a special order of exemption) exempting him from the provisions of this Act relating to general closing hours on any special occasion or occasions, the local authority may, if in their discretion they think fit to do so, grant to the applicant such a special order so exempting him during the hours and on the special occasion or occasions specified in the order.

(2) The holder of a justices' on-licence to whom a special order of exemption is granted under this section shall not be subject to any penalty for the contravention of the provisions of this Act relating to general closing hours during the time to which the order extends, but he shall not be exempted by the order from any penalty to which he may be subject by any other provision of this or any other Act of Parliament.

Six-day licences.

58.—(1) Where, on the occasion of an application for a new justices' on-licence or the transfer, removal, or renewal of a justices' on-licence, the applicant, at the time of his application, applies to the licensing justices to insert in his licence a condition that he shall keep the premises in respect of which the licence is or is to be granted closed during the whole of Sunday, the justices shall insert that condition in the licence.

(2) The holder of a justices' on-licence in which such a condition is inserted (in this Act referred to as a six-day licence) shall keep his premises closed during the whole of Sunday, and the provisions of this Act with respect to the closing of licensed premises during certain hours on Sundays shall apply to the premises in respect of which a six-day licence is granted as if the whole of Sunday were mentioned in the Sixth Schedule to this Act instead of certain hours only, but nothing in this provision shall oblige the holder of a six-day licence to close his premises the whole of Christmas Day or Good Friday as if it were Sunday.

(3) The holder of a six-day licence shall not sell any intoxicating liquor on Sunday to any person whatever not lodging in his house.

(4) If the holder of a six-day licence sells intoxicating liquor on Sunday to any person not lodging in his house, he shall be deemed to be selling intoxicating liquor without a justices' licence.

Early-closing licences.

59.—(1) Where, on the occasion of any application for a new justices' on-licence, or the ordinary removal or renewal of a justices' on-licence, the applicant applies to the licensing justices to insert in his licence a condition that he shall close the premises in respect of which the licence is or is to be granted one hour earlier at night than that at which those premises would otherwise have to be closed, the justices shall insert that condition in the licence.

(2) The holder of a justices' on-licence in which such a condition is inserted (in this Act referred to as an early-closing licence) shall close his premises at night one hour earlier than the ordinary hour at which the premises would be closed under the provisions of this Act relating to general closing hours, and the provisions of this Act shall apply to the premises as if the earlier hour were specified as respects those premises in the Sixth Schedule to this Act.

Remission of duty in case of six-day or early-closing licences.

60. The holder of a six-day or of an early-closing licence may obtain from the Commissioners of Customs and Excise any licence granted by those Commissioners which he is entitled to obtain in pursuance of the licence, upon payment of a sum representing six-sevenths, or if the licence is both a six-day and an early-closing licence five-sevenths, of the duty which would otherwise be payable by him for a similar licence not being a six-day or an early-closing licence.

Penalty on holder of licence for contravening provisions as to closing hours.

61.—(1) If any person during the time at which premises for the sale of intoxicating liquors are directed to be closed by or in pursuance of this Act, sells or exposes for sale in those premises any intoxicating liquor, or opens or keeps open those premises for the sale of intoxicating liquors, or allows any intoxicating liquors although purchased before the hours of closing to be consumed on those premises, that person shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds: Provided that—

(*a*) A holder of a justices' licence shall not be liable to any penalty for supplying intoxicating liquors, after the hours of closing, to private friends bonâ fide entertained by him at his own expense; and

(*b*) Nothing in this Act shall preclude the holder of a justices' on-licence from selling intoxicating liquor to be consumed on the premises at any time to persons lodging in his house, or, except where the licence is a six-day licence and the sale is on Sunday, to bonâ-fide travellers; and

(c) Nothing in the provisions of this Act as to closing hours shall preclude the sale at any time at a railway station of intoxicating liquors to persons arriving at or departing from the station by railroad.

(2) If in the course of any proceedings taken against the holder of a justices' licence for contravening the provisions of this Act as to closing hours that person (in this section referred to as the defendant) fails to prove that the person to whom the intoxicating liquor was sold (in this section referred to as the purchaser) was a bonâ fide traveller, but the court are satisfied that the defendant truly believed that the purchaser was a bonâ fide traveller, and further that the defendant took all reasonable precautions to ascertain whether or not the purchaser was a bonâ fide traveller, the court shall deal with the case as against the defendant as if the purchaser had been a bonâ fide traveller, and, if they think that the purchaser falsely represented himself to be a bonâ fide traveller, the court may direct proceedings to be instituted against the purchaser under this Act for so representing himself to be a bonâ fide traveller.

(3) A person for the purposes of this Act shall not be deemed to be a bonâ fide traveller unless the place where he lodged during the preceding night is at least three miles distant from the place where he demands to be supplied with liquor, that distance to be calculated by the nearest public thoroughfare.

Penalty on person found on licensed premises during closing hours.

62.—(1) If, during any period during which any premises are required under the provisions of this Act to be closed, any person is found on those premises, he shall, unless he satisfies the court that he was an inmate, servant, or a lodger on the premises, or a bonâ fide traveller, or that otherwise his presence on the premises was not in contravention of the provisions of this Act with respect to closing hours, be liable in respect of each offence to a fine not exceeding forty shillings.

(2) Any constable may demand the name and address of any person found on any premises during the period during which they are required by the provisions of this Act to be closed, and, if he has reasonable ground to suppose that the name or address given is false, may require evidence of the correctness of the name and address, and may, if the person fail upon his demand to give his name or address, or the required evidence, apprehend him without warrant, and take him, as soon as practicable, before a justice of the peace.

(3) If any person required by a constable under this section to give his name and address fails to give the same, or gives a false name or address, or gives false evidence with respect to the name and address, he shall be liable in respect of each offence to a fine not exceeding five pounds.

(4) If any person by falsely representing himself to be a traveller or a lodger buys or obtains or attempts to buy or obtain at any premises any intoxicating liquor during the period during which the premises are closed in pursuance of this Act, he shall be liable in respect of each offence to a fine not exceeding five pounds.

Power of justices to close licensed premises in case of riot.

63.—(1) Any two justices of the peace acting for any county or place where any riot or tumult happens, or is expected to happen, may order every holder of a justices' licence in or near the place where the riot or tumult happens, or is expected to happen, to close his premises during any time which the justices may order.

(2) If any person keeps open his premises for the sale of intoxicating liquors during any time at which the justices have so ordered them to be closed, he shall be liable in respect of each offence to a fine not exceeding fifty pounds; and any person acting by order of any justices may use such force as may be necessary for the purpose of closing the premises.

OCCASIONAL LICENCES.

Occasional licences.

64.—(1) An occasional licence shall not be granted except with the consent of a petty sessional court, and unless twenty-four hours at least before applying for that consent the applicant has served on the superintendent of police for the district notice of his intention to apply for the consent, setting out his name and address, the place and occasion in respect of which the licence is required, the period for which the licence is to be in force, and the hours to be specified in the consent of the justices:

Provided that consent may be given under this section by any two justices acting for the division and sitting together, where there is no sitting of a petty sessional court within three days before the time when the licence is required, and it is shown to the satisfaction of those justices that it was not practicable to make an application to a petty sessional court. Notice of a consent so given shall be sent to the superintendent of the police.

(2) The consent required by this section shall be substituted for the consent mentioned in section thirteen of the Revenue Act, 1862, section twenty of the Revenue Act, 1863, section five of the Revenue Act, 1864, and section nineteen of the Licensing Act, 1874.

25 & 26 Vict. c. 22.
26 & 27 Vict. c. 33.
27 & 28 Vict. c. 18.
37 & 38 Vict. c. 49.

(3) For the purpose of the provisions of this Act as to public order, that is to say, the sections relating to the penalty for permitting drunkenness, the penalty for keeping a disorderly house, the penalty for permitting premises to be a brothel, offences in relation to constables, the penalty for permitting gaming, the power to exclude drunkards from licensed premises, the entry on premises by constables for the purpose of enforcing this Act and for the purpose of section twelve of the Licensing

35 & 36 Vict. c. 94.

Act, 1872, and any provisions for giving effect to those sections, a person taking out an occasional licence shall be deemed to be the holder of a justices' licence, and the place in which any intoxicating liquor is sold in pursuance of the occasional licence shall be deemed to be licensed premises, and to be the premises of the person taking out the occasional licence.

(4) For the purposes of this Act an "occasional licence" is a licence for the sale of intoxicating liquor granted under the authority of the Commissioners of Customs and Excise in pursuance of section thirteen of the Revenue Act, 1862, section twenty of the Revenue Act, 1863, and section five of the Revenue Act, 1864.

General Regulations as to Sale of Liquor and Conduct of Licensed Premises.

65.—(1) Subject to the provisions of this Act, a person shall not sell or expose for sale by retail any intoxicating liquor unless he holds a justices' licence authorising him to hold an excise licence for the sale of that intoxicating liquor, nor at any place except that for which the justices' licence authorises him to hold an excise licence for the sale of that liquor. Penalty for selling liquor without a justices' licence

(2) If any person acts in contravention of this section, he shall be liable in respect of each offence—

(*a*) in the case of the first offence to a fine not exceeding fifty pounds, or to imprisonment with or without hard labour for a term not exceeding one month; and

(*b*) in the case of the second offence to a fine not exceeding one hundred pounds, or to imprisonment with or without hard labour for a term not exceeding three months; and

(*c*) In case of any subsequent offence to a fine not exceeding one hundred pounds, or to imprisonment with or without hard labour for any term not exceeding six months.

(3) On conviction for a second or any subsequent offence under this section, the person convicted shall, if he is the holder of a justices' licence, forfeit that licence.

(4) The court before whom a person is convicted of an offence under this section may order him to be disqualified for holding any justices' licence, if the conviction is for a second offence, for any term not exceeding five years, and, if the conviction is for any subsequent offence, for any term of years or for his lifetime.

(5) On the conviction of any person for an offence under this section, the court may, if they think it expedient to do so, declare all intoxicating liquor found in the possession of the person convicted, if he is the holder of a justices' licence, and the vessels containing the liquor (if the liquor and vessels are

not otherwise forfeited under the provision of this Act) to be forfeited.

(6) The occupier of any premises on which any intoxicating liquor is sold in contravention of this section, or if the premises are occupied by more than one person, every occupier thereof, shall, if it be proved that he was privy or consenting to the sale, be subject to the penalties imposed upon persons under this section for the sale of intoxicating liquors without a justices' licence.

(7) No penalty shall be incurred under this section by the heirs, executors, administrators, or assigns of any holder of a justices' licence who dies before the expiration of his licence, or by the trustee of any holder of a justices' licence who is adjudged a bankrupt, or whose affairs are liquidated by arrangement before the expiration of his licence, in respect of the sale or exposure for sale of any intoxicating liquor, if the sale or exposure for sale is made on the premises specified in the licence, and takes place prior to the next transfer sessions, or, if the next transfer sessions are held within fourteen days next after the death of the licensed person or the appointment of a trustee in the case of his bankruptcy, or the liquidation of his affairs by arrangement, prior to the next transfer sessions but one.

Liability of licensed person to penalty for allowing drinking in contravention of his licence.

66.—(1) If any person purchases any intoxicating liquor from the holder of a justices' licence whose licence does not cover the sale of that liquor for consumption on the premises, and drinks the liquor on the premises where it is sold, or on any premises adjoining or near to those premises, if belonging to the seller of the liquor or under his control or used by his permission, or on any highway adjoining or near any such premises, and it appears to the court that the drinking was with the privity or consent of the holder of the licence who sold the liquor, the holder of the licence shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

(2) If the holder of a justices' licence whose licence does not cover the sale of liquor to be consumed on his premises himself takes or carries, or employs or suffers any other person to take or carry, any intoxicating liquor out of or from his premises for the purpose of being sold on his account, or for his benefit or profit, and of being drunk or consumed in any place whatsoever (whether enclosed or not, and whether or not a public thoroughfare) other than the licensed premises with intent to evade the conditions of the licence, the holder of the licence shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds, and, if the place is any house, tent, shed, or other building of any kind whatever, belonging to the holder of the licence or hired, used, or occupied by him, the holder of the licence shall be deemed, unless

the contrary is proved, to have intended to evade the conditions of the licence.

Penalty for sale of spirits to children.

67.—(1) The holder of a justices' on-licence shall not sell or allow any person to sell, to be consumed on the premises, any description of spirits to any person apparently under the age of sixteen years.

(2) If the holder of a justices' on-licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence twenty shillings, and in the case of any subsequent offence forty shillings.

Penalty for improper sale of liquor to children.

68.—(1) The holder of a justices' licence shall not knowingly sell or deliver or allow any person to sell or deliver, save at the residence or working place of the purchaser, any description of intoxicating liquor to any person under the age of fourteen years for consumption by any person on or off the premises, excepting such intoxicating liquors as are sold or delivered in corked and sealed vessels in quantities not less than one reputed pint for consumption off the premises only.

(2) A person shall not knowingly send any person under the age of fourteen years to any place where intoxicating liquors are sold, or delivered, or distributed, for the purpose of obtaining any description of intoxicating liquor, excepting as aforesaid, for consumption by any person on or off the premises.

(3) Nothing in this section shall prevent the employment by the holder of a justices' licence of a member of his family or his servant or apprentice as a messenger to deliver intoxicating liquors.

(4) If any person acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence forty shillings, and in the case of any subsequent offence five pounds.

(5) For the purposes of this section—

The expression "corked" means closed with a plug or stopper, whether it is made of cork or wood, or glass, or some other material; and

The expression "sealed" means secured with any substance without the destruction of which the cork, plug, or stopper cannot be withdrawn.

Obligation to sell by standard measure.

69.—(1) All intoxicating liquor which is sold by retail and not in cask or bottle, and is not sold in a quantity less than half a pint, shall be sold in measures marked according to the imperial standards.

(2) If any person* sells or suffers any person under his control or in his employment to sell any intoxicating liquor so as to contravene this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds,

* Servant of licensed person can commit this offence. Caldwell v. Mellor 1913. 1 KB. 119

and shall also be liable to forfeit the illegal measure in which the liquor is sold.

Prohibition of internal communication between licensed premises and house of public resort.

70.—(1) A person shall not make or use or allow to be made or used any internal communication between any licensed premises and any premises, not being licensed premises, which are used for public entertainment or resort, or as a refreshment house.

(2) If any person acts in contravention of this section, he shall be liable to a fine not exceeding ten pounds for every day during which the communication remains open, and in addition shall, if he is the holder of a justices' licence, forfeit that licence.

Certain structural alterations not to be made without consent of licensing justices.

71.—(1) An alteration in any licensed premises in respect of which a justices' on-licence is in force, which gives increased facilities for drinking, or conceals from observation any part of the premises used for drinking, or which affects the communication between the part of the premises where intoxicating liquor is sold and any other part of the premises, or any street or other public way, shall not be made without the consent of the licensing justices given either at the general annual licensing meeting or at transfer sessions.

(2) The licensing justices may, before giving their consent, require plans of the proposed alterations to be deposited with their clerk at such time as they may determine.

(3) If any such alteration is made, save under the order of some lawful authority, without such consent as aforesaid, a court of summary jurisdiction, on complaint, may by order declare the licence to be forfeited, or direct that, within a time fixed by the order, the premises shall be restored to their original condition.

Power to require structural alterations.

72.—(1) On any application for the renewal of a justices' on-licence the licensing justices may require a plan of the premises to be produced before them, and to be deposited with their clerk, and on renewing any such licence they may, by order, direct that, within a time fixed by the order, such structural alterations as they think reasonably necessary to secure the proper conduct of the business shall be made in that part of the premises where intoxicating liquor is sold or consumed.

(2) Any such order shall be subject to an appeal to a court of quarter sessions, in the same manner as the refusal of licensing justices to grant the renewal of a justices' licence:

Provided that, in a borough having a separate court of quarter sessions, the appeal may, at the option of the appellant, be either to the borough quarter sessions or to the quarter sessions of the county in which the borough is locally situated.

(3) If any such order for structural alteration is made and complied with, no further requisition for the structural alteration of the premises shall be made within the next five years.

(4) If the holder of the licence makes default in complying with any such order, he shall be liable to a fine not exceeding twenty shillings for every day during which the default continues.

Improper storing of liquor.

73.—(1) The holder of a justices' licence shall not have in his possession on the premises in respect of which his licence is granted, any description of intoxicating liquor which he is not authorised to sell.

(2) If any person acts in contravention of this section, he shall, unless he accounts for the possession of the intoxicating liquor to the satisfaction of the court by whom he is tried, be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds, and shall forfeit the liquor in respect of which the offence is committed, and the vessels containing it.

Names of holder of licence, &c., to be affixed to licensed premises.

74.—(1) The holder of a justices' licence shall cause to be painted or fixed, and shall keep painted or fixed on the premises in respect of which his licence is granted, in a conspicuous place and in such form and manner as the licensing justices direct, his name, with the addition after the name of the word "licensed," and of words sufficient, in the opinion of the justices, to express the business for which his licence has been granted, and in particular—

(*a*) of words expressing whether the licence is a licence for the sale of intoxicating liquor to be consumed on, or off the premises only, as the case may be; and

(*b*) in the case of a six-day licence, of words indicating that the licence is for six days only; and

(*c*) in the case of an early-closing licence, of such words as the licensing justices may order for giving notice to the public that the licence is an early-closing licence.

(2) A person shall not have on his premises any words or letters importing that he is authorised, as the holder of a licence, to sell any intoxicating liquor which he is not in fact duly authorised to sell.

(3) If any person fails to comply with or acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

Penalty for permitting drunkenness.

75.—(1) The holder of a justices' licence shall not permit drunkenness, or any violent, quarrelsome, or riotous conduct to take place on his premises, or sell any intoxicating liquor to a drunken person.

(2) If the holder of a justices' licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

(3) If the holder of a justices' licence is charged with permitting drunkenness on his premises in contravention of this section, and it is proved that any person was drunk on his premises, it shall lie on the holder of the licence to prove that he and the persons employed by him took all reasonable steps for preventing drunkenness on the premises.

Penalty for keeping a disorderly house.

76.—(1) The holder of a justices' licence shall not knowingly permit his premises to be the habitual resort or place of meeting of reputed prostitutes, whether the object of their so resorting or meeting is or is not prostitution, but nothing in this section shall prevent him allowing any such persons to remain on his premises for the purpose of obtaining reasonable refreshment for such time as is necessary for the purpose.

(2) If the holder of a justices' licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

Penalty for permitting premises to be a brothel.

77.—(1) The holder of a justices' licence shall not permit his premises to be a brothel.

(2) If the holder of a justices' licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding twenty pounds.

(3) A holder of a justices' licence convicted, whether under this section or otherwise, of the offence of permitting his premises to be a brothel shall forfeit his licence.

Offences in relation to constables.

78.—(1) The holder of a justices' licence shall not—

(*a*) knowingly harbour or knowingly suffer to remain on his premises any constable during any part of the time appointed for the constable being on duty, unless for the purpose of keeping or restoring order or in execution of his duty; or

(*b*) supply any liquor or refreshment, whether by way of gift or sale, to any constable on duty unless by authority of some superior officer of the constable; or

(*c*) bribe or attempt to bribe any constable.

(2) If the holder of a justices' licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

Penalty for permitting gaming.

79.—(1) The holder of a justices' licence shall not—

(*a*) suffer any gaming or unlawful game to be carried on on his premises; or

(*b*) open, keep, or use his premises in contravention of the Betting Act, 1853, or suffer his premises to be opened, kept, or used in contravention of that Act.

16 & 17 Vict. c. 119.

(2) If the holder of a justices' licence acts in contravention of this section, he shall be liable in respect of each offence to a fine not exceeding in the case of the first offence ten pounds, and in the case of any subsequent offence twenty pounds.

Power to exclude drunkards from licensed premises.

80.—(1) The holder of a justices' licence may refuse to admit to and may turn out of the premises in respect of which his licence is granted any person who is drunken, violent, quarrelsome, or disorderly, and any person whose presence on his premises would subject him to a penalty under this Act.

(2) Any such person who, upon being requested in pursuance of this section by the holder of the licence, or his agent or servant, or any constable, to quit the premises, refuses or fails so to do, shall be liable in respect of each offence to a fine not exceeding five pounds, and all constables are required on the demand of the holder of the licence, or the agent, or servant to expel or assist in expelling every such person from the premises, and may use such force as may be required for that purpose.

(3) The court committing any person to prison for non-payment of any fine under this section may order him to be imprisoned with hard labour.

Entry on premises by constables for the purpose of enforcing the Act.

81.—(1) Any constable may, for the purpose of preventing or detecting the violation of any of the provisions of this Act which it is his duty to enforce, at all times enter on any licensed premises.

(2) If any person, by himself, or by any person in his employ or acting by his direction or with his consent, refuses or fails to admit any constable in the execution of his duty demanding to enter in pursuance of this section, that person shall be liable in respect of each offence to a fine not exceeding in the case of the first offence five pounds, and in the case of any subsequent offence ten pounds.

Search warrant for detection of liquor sold or kept contrary to law.

82.—(1) Any justice of the peace, if satisfied by information on oath that there is reasonable ground to believe that any intoxicating liquor is sold by retail or exposed or kept for sale by retail at any place within his jurisdiction, whether a building or not, in which that liquor is not authorised to be sold by retail, may in his discretion grant a warrant under his hand, by virtue whereof it shall be lawful for any constable named in the warrant, at any time or times within one month from the date thereof, to enter, and if need be by force, the place named in the warrant, and every part thereof, and examine the same and search for intoxicating liquor therein, and seize and remove any intoxicating liquor found therein which there is reasonable ground to suppose is in the place for the purpose of unlawful sale at that or any other place, and the vessels containing the liquor.

(2) In the event of the owner or occupier of the premises being convicted of selling by retail or exposing or keeping for

sale by retail any liquor which he is not authorised to sell by retail, the intoxicating liquor so seized and the vessels containing the liquor shall be forfeited.

(3) When a constable has entered any premises in pursuance of a warrant under this section, and has seized and removed liquor as aforesaid, any person found at the time on the premises shall, until the contrary is proved, be deemed to have been on the premises for the purposes of illegally dealing in intoxicating liquor and be liable in respect of each offence to a fine not exceeding forty shillings.

(4) Any constable may demand the name and address of any person found on any premises on which he seizes or from which he removes liquor as aforesaid, and, if he has reasonable ground to suppose that the name or address given is false, may examine the person further as to the correctness of the name and address, and may, if the person fail upon that demand to give his name or address, or to answer satisfactorily the questions so put to him, apprehend him without warrant and take him as soon as practicable before a justice of the peace.

(5) If any person required by a constable under this section to give his name and address fails to give the same, or gives a false name or address, or gives false information with respect to his name and address, that person shall be liable in respect of each offence to a fine not exceeding five pounds.

Sessions, &c. not to be held in licensed premises.

83. No meeting of justices in petty or special sessions shall be held in licensed premises, or in any room, whether licensed or not, in any building licensed for the sale of intoxicating liquors; nor shall any coroner's inquest be held on any such licensed premises where other suitable premises have been provided for the inquest.

Obligation of holder of licence to produce licence.

84.—(1) Every holder of a justices' licence, or of a general or special order of exemption made by a local authority under this Act in relation to closing hours, shall, by himself, his agent, or servant, produce the licence or order within a reasonable time after the production thereof is demanded by a justice of the peace, constable, or officer of customs and excise, and deliver the same to be read and examined by him.

(2) If any person fails to comply with this section, he shall be liable in respect of each offence to a fine not exceeding ten pounds.

Evidence of sale or consumption of intoxicating liquor.

85.—(1) In proving the sale or consumption of intoxicating liquor for the purpose of any proceeding relative to any offence under this Act, it shall not be necessary to show that any money actually passed or any intoxicating liquor was actually consumed, if the court hearing the case are satisfied that a transaction in the nature of a sale actually took place, or that any consumption of intoxicating liquor was about to take place.

(2) Proof of consumption or intended consumption of intoxicating liquor on premises to which a justices' licence is attached, by some person other than the occupier of, or a servant employed on, the premises, shall be evidence that the liquor was sold by or on behalf of the holder of the licence to the person consuming, or being about to consume, or carrying away the same.

Protection of Owners.

Notice of conviction, &c. to be given to owners.

86.—(1) Where a conviction of a holder of a justices' licence for an offence committed by him as such is entered in the register of licences, or where an order is made by the licensing justices under this Act directing structural alterations in licensed premises, or an order is made by a court of summary jurisdiction for enforcing the provisions of this Act prohibiting certain structural alterations being made in licensed premises without the consent of the licensing justices, it shall be the duty of the clerk of the licensing justices to serve notice of the conviction or order, as the case may be, on the registered owner of the premises, and, in the case of an order made by a court of summary jurisdiction, the clerk of the court, if not the clerk of the licensing justices, shall send notice of the order to the clerk of the licensing justices.

(2) In any case where the conviction of the holder of a licence involves the disqualification of the licensed premises, the court before whom the conviction takes place shall cause notice of the disqualification to be served on any registered owner of the premises if that owner is not the occupier.

Right of owners to apply for transfer of forfeited licence.

87. Where the holder of a justices' licence is convicted for the first time of any one of the following offences—

(*a*) making an internal communication between his licensed premises and any premises not being licensed premises;

(*b*) forging a justices' licence or making use of a forged justices' licence;

(*c*) selling spirits without a licence;

(*d*) any felony;

and in consequence either becomes personally disqualified or has his licence forfeited, or where a justices' on-licence for a term is forfeited under the provisions of this Act, or where a justices' licence is forfeited on account of alterations being made in licensed premises without the consent required under this Act, any owner of the premises, or any person on his behalf, may make an application to a court of summary jurisdiction for a protection order, and the court may in their discretion grant to him such an order in the same manner and subject to the same provisions in and subject to which they may grant such an order to a proposed transferee pending a proposed transfer.

TEMPORARY AUTHORITY TO CONTINUE BUSINESS.

Protection order or authority to carry on business pending transfer.

88.—(1) In any case where the transfer of a justices' licence may be authorised, a court of summary jurisdiction may, if they think fit, as respects any premises situated in their division, on an application made for the purpose by any person (not being a person who is disqualified for the purpose) to whom it is proposed to transfer a justices' licence in respect of the premises, grant to him an authority to carry on business on the premises and to sell any intoxicating liquors which may be sold on the premises under any excise licence authorised by the justices' licence, and an authority so granted is in this Act referred to as a protection order.

(2) A protection order shall remain in force until the next transfer sessions, or if an application for a transfer in respect of the premises is adjourned at those transfer sessions, until the hearing of the adjourned application and no longer.

(3) A protection order shall be authenticated by an endorsement on the licence proposed to be transferred, signed, sealed and stamped by or on behalf of the justices granting the order in the manner provided by this Act with respect to justices' licences, and a fee of half-a-crown, and no more, shall be payable for every such endorsement.

(4) On any application for a protection order, the court may examine all necessary parties on oath.

(5) A protection order shall not be granted unless the person making the application for the order has, one week at least before the holding of the court to which the application is made, served on the superintendent of police of the district a like notice as is required in the case of an application for a transfer:

Provided that in any case of urgency the notice may be dispensed with if in the opinion of the court such notice to the police has been given as is reasonable under the circumstances of the particular case.

(6) Where an authority is given to any person under this section by a court of summary jurisdiction by means of a protection order, the like authority may be given by the proper officer of Customs and Excise by endorsement on the excise licence.

(7) Any person to whom a protection order is granted shall, while the order is in force, be subject to the provisions of this Act with respect to the regulation, government, or control of holders of justices' licences, in the same manner as if he were the holder of a justices' licence.

(8) Any application under this section with respect to premises situated in a police court division of a metropolitan police magistrate shall, except within the borough of Southwark, be made to that magistrate.

Continuance of licence pending appeal

89. Where the licensing justices refuse the renewal of a licence, and an appeal against the refusal is duly made, and the

licence expires before the appeal is determined, the Commissioners of Customs and Excise may, by order, permit the person the renewal of whose licence is refused to carry on his business during the pendency of the appeal upon such conditions as they think just; and, subject to those conditions, any person so permitted may, during the continuance of the order, carry on his business in the same manner as if the renewal of the licence had not been refused. Appeal against refusal to renew licence.

90. Where a justices' licence is forfeited on or in pursuance of a conviction for an offence, and an appeal is duly made against the conviction, the court by whom the conviction was made may, by order, grant a temporary licence to be in force during the pendency of the appeal upon such conditions as they think just. Temporary licence pending appeal against conviction.

Registration of Clubs.

91.—(1) The secretary of every club which occupies a house or part of a house which is habitually used for the purposes of a club, and in which any intoxicating liquor is supplied to members or their guests, or any other premises which are habitually so used, and in which any intoxicating liquor is so supplied, shall cause the club to be registered in manner provided by this Act. Obligation to register clubs.

(2) The registration of a club under this Act shall not constitute the club premises licensed premises, or authorise any sale of intoxicating liquor therein which would otherwise be illegal.

92.—(1) The clerk to the justices of every petty sessional division shall keep a register of all such clubs within the division. Mode of registration of clubs.

(2) The register shall be in a form prescribed by the Secretary of State, and shall contain—

(*a*) the name and objects of the club;
(*b*) the address of the club;
(*c*) the name of the secretary;
(*d*) the number of members;
(*e*) the rules of the club relating to—
(i) the election of members and the admission of temporary and honorary members and of guests;
(ii) the terms of subscription and entrance fee, if any;
(iii) the cessation of membership;
(iv) the hours of opening and closing; and
(v) the mode of altering the rules.

(3) The secretary of every such club shall, in the month of January in every year, furnish to the clerk to the justices a return, signed by the secretary, giving the above-mentioned particulars, together with a signed statement that there is kept

upon the club premises a register of the names and addresses of the club members, and a record of the latest payment of their subscriptions.

(4) Where a new club which requires to be registered under this Act is about to be opened, the secretary shall, before the opening of the club, furnish to the clerk to the justices a return, signed by the secretary, giving the above-mentioned particulars.

(5) The clerk to the justices shall keep the register of clubs corrected up to date in accordance with the returns furnished by the secretaries, and the register shall, at all reasonable hours, be open to the inspection of an inspector or superintendent of police, or an officer of customs and excise, without payment, and of any other person on payment of a fee not exceeding one shilling.

(6) A fee of five shillings shall be payable to the clerk to the justices on each return made by the secretary of a club.

(7) In the application of this section to Oxford, the Registrar of the Court of the Chancellor of the University shall, in the case of any club mainly composed of members past or present of the University, be substituted for the clerk to the justices.

Penalty for supplying or keeping liquor in unregistered club.

93.—(1) If any intoxicating liquor is supplied or sold to any member or guest on the premises of an unregistered club, the person supplying or selling the liquor, and every person authorising the supply or sale of the liquor, shall be liable to imprisonment, with or without hard labour, for a term not exceeding one month, or to a fine not exceeding fifty pounds, or to both.

(2) If any intoxicating liquor is kept for supply or sale on the premises of an unregistered club, every officer and member of the club shall be liable to a fine not exceeding five pounds, unless he proves to the satisfaction of the court that the liquor was so kept without his knowledge or consent.

Supply of liquor in clubs for consumption off the premises.

94. Intoxicating liquor shall not be supplied in a club for consumption off the premises except to a member on the premises; and, if any person supplies or obtains any intoxicating liquor in contravention of the provisions of this section, he shall be liable to a fine not exceeding ten pounds.

Striking off club register.

95.—(1) Where a club has been registered in pursuance of this Act, a court of summary jurisdiction on complaint in writing by any person may, if they think fit, make an order directing the club to be struck off the register on all or any of the following grounds, namely—

a club struck off cannot be sued? Lees v Lewis. 1912 2 KB 425.

(*a*) that the club has ceased to exist, or that the number of members is less than twenty-five; or

(*b*) that it is not conducted in good faith as a club, or that it is kept or habitually used for any unlawful purpose; or

(*c*) that there is frequent drunkenness on the club premises; or

(*d*) that illegal sales of intoxicating liquor have taken place on the club premises; or

(*e*) that persons who are not members are habitually admitted to the club merely for the purpose of obtaining intoxicating liquor; or

(*f*) that the club occupies premises in respect of which, within twelve months next preceding the formation of the club, a justices' licence has been forfeited or the renewal of a justices' licence has been refused, or in respect of which an order has been made that they shall not be used for the purposes of a club; or

(*g*) that persons are habitually admitted as members without an interval of at least forty-eight hours between their nomination and admission; or

(*h*) that the supply of intoxicating liquor to the club is not under the control of the members or the committee appointed by the members.

(2) For the purpose of determining whether a club is conducted in good faith as a club, the court shall have regard to the nature of the premises occupied by the club.

(3) If the court grant a summons on the complaint, the summons shall be served on the secretary and on such other person, if any, as the court may direct.

(4) Where the court make an order striking a club off the register the court may, if they think fit, by that order further direct that the premises occupied by the club shall not be used for the purposes of any club which requires to be registered under this Act for a specified period, which may extend, in case of a first order, to twelve months, or, in case of a second or subsequent order, to five years:

Provided that any such direction may, for good cause shown, be subsequently cancelled or varied by the court.

(5) In the application of this section to Oxford, the court of summary jurisdiction shall, in the case of any club mainly composed of members past or present of the University, be the Court of the Chancellor of the University sitting and acting under the Oxford University (Justices) Act, 1886:

49 & 50 Vict. c. 31.

Provided that that court shall not have power to make an order that premises occupied by any such club shall not be used for the purposes of a club.

Search warrant to enter club.

96.—(1) If a justice of the peace is satisfied by information on oath that there is reasonable ground for supposing that any registered club is so managed or carried on as to constitute a ground for striking it off the register, or that any intoxicating liquor is sold or supplied, or kept for sale or supply, on the premises of an unregistered club, he may grant a search warrant to any constable named therein.

(2) A search warrant granted under this section shall authorise the constable named therein to enter the club, if need

be by force, and to inspect the premises of the club, to take the names and addresses of any persons found therein, and to seize any books and papers relating to the business of the club.

Penalty for false returns, &c. by club secretary.

97.—(1) If the secretary of any registered club or any club which requires to be registered under this Act omits to make any return required by this Act, he shall be liable to a fine not exceeding twenty pounds, and in the case of a second or subsequent offence to imprisonment, with or without hard labour, for a term not exceeding one month, or to a fine not exceeding fifty pounds, or to both.

(2) If the secretary of any such club knowingly makes a return which is false in any material particular, he shall be liable to imprisonment, with or without hard labour, for a term not exceeding three months, or to a fine not exceeding fifty pounds, or to both.

Application to London of provisions as to clubs.

98. In the application to London of the provisions of this Act relating to the registration of clubs, the clerk to a metropolitan police court as respects any place within the jurisdiction of a metropolitan police court, and the clerk of special sessions as respects the city of London, shall be substituted for the clerk to the justices.

LEGAL PROCEEDINGS.

Summary prosecution for offences.

99.—(1) Except as otherwise expressly provided, any offence under this Act may be prosecuted, and every fine or forfeiture may be recovered and enforced, in manner provided by the Summary Jurisdiction Acts.

(2) If any person feels aggrieved by an order or conviction made by a court of summary jurisdiction under this Act, he may appeal therefrom to quarter sessions.

Minimum penalty on second or subsequent conviction.

100. Where the holder of a justices' licence is convicted of any offence under this Act, the court shall not, except in the case of a first offence, impose a penalty less than a fine of twenty shillings, or in cases where any other Act makes provision for a minimum penalty, less than the minimum penalty so provided.

Conviction after five years not to increase penalty.

101. A conviction for any offence under this Act shall not after five years from the date of the conviction be receivable in evidence against any person for the purpose of subjecting him to an increased fine or to any forfeiture.

Conviction &c. not to be quashed for want of form, or removed by certiorari.

102. No conviction or order made in pursuance of this Act, originally or on appeal, relative to any offence, penalty, fine, forfeiture or summary order, shall be quashed for want of form, or, if made by a court of summary jurisdiction, be removed by certiorari or otherwise, either at the instance of the Crown or of any private party, into any superior court.

Penalty not to be deemed excise penalty in ordinary cases.

103.—(1) Any officer appointed by the Commissioners of Customs and Excise may sue for any fines under this Act, and, when so sued for, any fines which may be recovered shall be applied in the same manner in which excise penalties are for the time being applicable by law.

(2) Subject to the foregoing provision, fines and forfeitures under this Act shall not, for the purposes of any Act respecting the application of those fines, or the costs, charges, and expenses attending proceedings for the recovery of those fines or forfeitures, be deemed to be penalties, fines, or forfeitures under any Act relating to Excise.

Application of fines.

104. Where fines imposed by a court of summary jurisdiction for offences under this Act or under any provisions of the Licensing Acts, 1828 to 1906, which are not repealed by this Act, are not carried to the pension fund of the police area in which the offence is committed under section sixteen of the Police Act, 1890, the court imposing the fine may direct any part, not exceeding a moiety, of the fine to be paid to that pension fund.

53 & 54 Vict. c. 45.

Application of forfeitures.

105. All forfeitures under this Act shall be sold or otherwise disposed of in such manner as the court may direct, and the proceeds of the sale or disposal (if any) shall be applied in the like manner as fines, but the court may direct that the proceeds may be applied in the first instance in paying the expenses of and incidental to any search and seizure which resulted in the forfeiture.

SUPPLEMENTAL.

Avoidance of excise licence on forfeiture of justices' licence.

106. Where a justices' licence is forfeited in pursuance of this Act or becomes void under any of the provisions of this Act, any excise licence for the sale of intoxicating liquors granted by the Commissioners of Customs and Excise to the holder of the justices' licence in pursuance of that licence shall be void.

Jurisdiction of licensing justices and court of summary jurisdiction.

107.—(1) For all the purposes of this Act any pier, quay, jetty, mole, or work extending from any place within the jurisdiction of any licensing justices or court of summary jurisdiction into or over any part of the sea, or any part of a river within the ebb and flow of the tide, shall be deemed to be within the jurisdiction of the justices or court.

(2) For the purpose of jurisdiction in any proceeding under this Act, any river or water which runs between or forms the boundary of two or more licensing districts, or of the jurisdiction of two or more courts of summary jurisdiction, shall be deemed to be wholly within each of those licensing districts or the jurisdiction of each of those courts.

(3) Nothing in this section shall limit any jurisdiction which licensing justices or a court of summary jurisdiction have by

42 & 43 Vict. c. 49.

virtue of section forty-six of the Summary Jurisdiction Act, 1879, or otherwise.

Service of notices.

108.—(1) Subject to any express provisions of this Act, all notices or documents required under this Act to be given, served, or sent, may be served personally or sent by post:

Provided that the copy of the notice of an application for an ordinary removal to be served on an owner and the holder of the licence, and any notice of any offence to be given or sent to the owner of any licensed premises, and any notice with reference to an application for a new justices' licence to be given to an overseer or the superintendent of police must, if sent by post, be sent by registered letter.

(2) Where the owner or any other person interested in any licensed premises is entitled to receive notice of a conviction under this Act, he shall supply his address to the clerk or other person required to send the notice, and any notice sent to the address so supplied shall be deemed to be duly given; but, if no address is supplied under this provision, any such notice shall be deemed to be duly given if sent to any address which the clerk or other person who sends the notice believes, in the exercise of his discretion, to be the address of the person to whom the notice is to be sent.

Calculation of population.

109. The population of any area for the purposes of this Act shall be ascertained according to the last published census for the time being.

Definitions.

110. In this Act, unless the context otherwise requires,—

The expression "intoxicating liquor" means spirits, wine, beer, porter, cider, perry, and sweets, and any fermented, distilled, or spirituous liquor which cannot, according to any law for the time being in force, be legally sold without an excise licence:

The expression "justices' licence" means a justices' licence for the sale of any intoxicating liquor granted in accordance with this Act:

The expression "justices' on-licence" means a justices' licence for the sale of any intoxicating liquor for consumption on the premises:

The expression "justices' off-licence" means a justices' licence for the sale of any intoxicating liquor not to be consumed on the premises:

The expression "licensed premises" means premises in respect of which a justices' licence has been granted and is in force:

The expression "sale by retail" in respect of any intoxicating liquor means the sale of that liquor in such quantities as is declared to be sale by retail by any Acts relating to the sale of intoxicating liquors, and any expression referring to sale by retail shall be construed accordingly:

The expression "county" includes any riding, part, or division of a county having a separate commission of the peace and a separate court of quarter sessions:

For the purpose of the provisions of this Act as to appeals from the refusal of licensing justices to grant a renewal, transfer, or special removal of a justices' licence, the area of the county shall be deemed to include any borough, or any part thereof, which is locally situated in the county, and for the purpose of the powers and duties of quarter sessions as compensation authority, the area of the county shall be deemed to include any borough, not being a county borough, which is locally situated in the county:

For the purpose of this provision, the expression "borough" includes boroughs which are counties of cities or towns:

The expression "quarter sessions" means court of quarter sessions:

The expression "secretary" in relation to a club includes any officer of the club or other person performing the duties of a secretary, and, in the case of a proprietary club where there is no secretary, the proprietor of the club:

The expression "unregistered club" means a club which requires to be registered under this Act, but is not so registered, or which has been struck off the register of clubs.

Exemptions and Savings.

111.—(1) Notwithstanding anything in this Act, a justices' licence shall not be required for an excise licence taken out by a spirit dealer or wine dealer authorising him to sell spirits or wine by retail for consumption off the premises in premises which are exclusively used for the sale of intoxicating liquors, or of intoxicating liquors and mineral waters or other non-intoxicating drinks, and which have no internal communication with the premises of any person who is carrying on any other trade or business. Exemptions and savings.

(2) Nothing in this Act shall affect or apply to—

(*a*) the privileges enjoyed at the date of the passing of this Act by any university in England, or the respective chancellors or scholars of the same, or their successors, or by any person to whom any privileges enjoyed by any such university chancellors or scholars have been transferred in pursuance of any Act of Parliament:

(*b*) the privileges enjoyed at the date of the passing of this Act by the mayor or burgesses of the borough of St. Alban's in the county of Hertford, or their successors:

(*c*) the exemption from the obligation to take out a justices' licence or an excise licence enjoyed at the date of the passing of this Act by the company of the master, wardens, and commonalty of vintners of the city of London :

Provided that it is hereby declared that the exemption enjoyed by the company does not extend to those freemen of the company who have obtained the freedom by redemption only :

(*d*) the sale of spruce or black beer :

(*e*) the sale of intoxicating liquor by proprietors of theatres in pursuance of the Acts in that behalf :

(*f*) the sale of intoxicating liquor in passenger vessels in pursuance of the Acts in that behalf :

(*g*) except as expressly provided by this Act, the sale of intoxicating liquor on special occasions in pursuance of any statutory provision for the purpose :

(*h*) the sale of medicated or methylated spirits, or spirits made up in medicine and sold by medical practitioners or chemists and druggists :

(*i*) the sale of intoxicating liquor by wholesale :

(*k*) any penalties recoverable by or on behalf of the Commissioners of Customs and Excise, or any laws relating to the Excise :

(*l*) the sale of spirits in canteens in pursuance of any Act regulating the same ; and, notwithstanding any enactment to the contrary, it shall not be necessary for a person holding a canteen under the authority of a Secretary of State or of the Admiralty to obtain a justices' licence to enable him to obtain or hold any excise licence for the sale of any intoxicating liquor, and an excise licence may be granted to any such person accordingly ; or

(*m*) the sale of intoxicating liquor for consumption on a railway restaurant car in pursuance of the Acts in that behalf.

REPEAL, SHORT TITLE, COMMENCEMENT, AND EXTENT.

Repeal.

112. The enactments mentioned in the Seventh Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule :

Provided that—

(1) This repeal shall not affect any rule or form having effect under any enactment so repealed, and any such rule or form in force at the commencement of this Act shall continue to be in force, and may be repealed, altered, or amended as if it had been made under this Act ; and

(2) Any penalty may be recovered and any offence may be prosecuted under any provisions of the Licensing Acts, 1828 to 1906, which are not repealed by this Act in the same manner as penalties and fines may be recovered and offences prosecuted under this Act, and, for the purpose of interpreting or carrying out those provisions, they shall be construed with or deemed to be part of this Act in the same manner and to the same extent as they were construed with, or were part of, any Act or enactment repealed by this Act; and

(3) Any document referring to any Act or enactment hereby repealed shall be construed to refer to this Act or to the corresponding enactment of this Act; and

(4) The mention of particular matters in this section shall not be held to prejudice or affect the general application of section thirty-eight of the Interpretation Act, 1889, with regard to the effect of repeals. 52 & 53 Vict. c. 63.

113.—(1) This Act may be cited as the Licensing (Consolidation) Act, 1910. Short title, commencement, and extent.

(2) This Act shall come into operation on the first day of January nineteen hundred and eleven.

(3) This Act shall not extend to Scotland or Ireland.

SCHEDULES.

FIRST SCHEDULE. Section 17.

First Part.

Description of Old Off-Licences.

Justices' off-licences for the sale of wine, spirits, liqueurs, sweets, or cider which were in force and held by the applicant on the twenty-fifth day of June nineteen hundred and two, including any licences granted by way of renewal thereof from time to time to the applicant.

Second Part.

Specified Grounds.

(1) The ground that the applicant has failed to produce satisfactory evidence of good character.

(2) The ground that the house or shop in respect of which a licence is sought or any adjacent house or shop owned or occupied by the

applicant is of a disorderly character, or frequented by thieves, prostitutes, or persons of bad character.

(3) The ground that the applicant having previously held a licence for the sale of wine, spirits, beer, or cider, the same has been forfeited for his misconduct, or that he has, through misconduct, been at any time previously adjudged disqualified from receiving any such licence, or from selling any of the said articles.

(4) The ground that the applicant, or the house in respect of which he applies, is not duly qualified as by law is required.

(5) The ground that the applicant has sold surreptitiously under the licence or has assisted in concealing or misrepresenting the nature of goods sold under the licence.

(6) The ground that the applicant has, in any other way, in the opinion of the licensing justices, been guilty of misconduct in the management of his business under the licence.

Sections 16, 18.

SECOND SCHEDULE.

FIRST PART.

DESCRIPTION OF OLD ON-LICENCES.

Justices' on-licences which were in force on the fifteenth day of August nineteen hundred and four, including—

(*a*) licences granted by way of renewal of a licence so in force; and

(*b*) licences which, though not in force at that date, had been before that date provisionally granted and confirmed under section twenty-two of the Licensing Act, 1874, in cases where the provisional grant and order for confirmation was subsequently declared final,

whether the licence continues to be held by the same person or has been or may be transferred to any other person or persons.

For the purpose of the foregoing description of old on-licences, the expression "on-licence" does not include licences for the sale of wine alone or sweets alone.

Old on-licences for the sale of beer or cider, with or without wine, which were granted in respect of premises for which a corresponding excise licence was in force on the first day of May eighteen hundred and sixty-nine (including licences granted by way of renewal of such a licence, whether the licence continues to be held by the same person, or has been or may be transferred to any other person) are in this Schedule referred to as old beerhouse licences.

SECOND PART.

SPECIFIED GROUNDS.

(A) In the case of old on-licences which are old beerhouse licences—

(1) the ground that the applicant has failed to produce satisfactory evidence of good character:

(2) the ground that the house or shop in respect of which a licence is sought, or any adjacent house or shop owned or occupied by the applicant is of a disorderly character, or frequented by thieves, prostitutes, or persons of bad character:

(3) the ground that the applicant having previously held a licence for the sale of wine, spirits, beer, or cider, the same has been forfeited for his misconduct, or that he has through misconduct been at any time previously adjudged disqualified from receiving any such licence, or from selling any of the said articles :

(4) the ground that the applicant, or the house in respect of which he applies, is not duly qualified as by law is required.

(B) In the case of any old on-licences other than old beerhouse licences—

(1) the ground that the licensed premises have been ill-conducted or are structurally deficient or structurally unsuitable :

(2) grounds connected with the character or fitness of the proposed holder of the licence :

(3) the ground that the renewal of the licence would be void.

Supplemental.

If the licensing justices refuse to renew an old on-licence on the ground that the holder of the licence has persistently and unreasonably refused to supply suitable refreshment (other than intoxicating liquor) at a reasonable price, or on the ground that the holder of the licence has failed to fulfil any reasonable undertaking given to the justices on the grant or renewal of the licence, the justices shall be deemed to have refused the licence on the ground that the premises had been ill-conducted.

THIRD SCHEDULE.

Section 21.

Part I.

Scale of Maximum Charges for Compensation Levy.

Annual Value of Premises to be taken as for the purpose of the Publican's Excise Licence Duty.		Maximum Rate of Charge.
£	£	£ s. d.
Under	15	1 0 0
15 and under	20	2 0 0
20 „ „	25	3 0 0
25 „ „	30	4 0 0
30 „ „	40	6 0 0
40 „ „	50	10 0 0
50 „ „	100	15 0 0

Annual Value of Premises to be taken as for the purpose of the Publican's Excise Licence Duty.	Maximum Rate of Charge.
£ £	£ s. d.
100 and under 200 - - - - - -	20 0 0
200 „ „ 300 - - - - - -	30 0 0
300 „ „ 400 - - - - - -	40 0 0
400 „ „ 500 - - - - - -	50 0 0
500 „ „ 600 - - - - - -	60 0 0
600 „ „ 700 - - - - - -	70 0 0
700 „ „ 800 - - - - - -	80 0 0
800 „ „ 900 - - - - - -	90 0 0
900 and over - - - - - -	100 0 0

The rate of charge in the case of an hotel as defined for the purpose of this provision, shall be one-third of that charged in other cases, and in the case of any licensed premises which are certified by the licensing justices on the application of the holder of the licence to be used only as public gardens, picture galleries, exhibitions, places of public or private entertainment, railway refreshment rooms, bonâ fide restaurants or eating houses, or for any other purpose to which the holding of a licence is merely auxiliary, such rate, not less than one-third of that charged in other cases, as the justices think proper under the circumstances.

For the purposes of this provision, an hotel means premises of the value of fifty pounds and upwards, which are proved to the satisfaction of the Commissioners of Customs and Excise to be structurally adapted for use as an inn or hotel for the reception of guests and travellers desirous of dwelling therein, and to be mainly so used, and in the case of which either no portion of the premises is set apart and used as an ordinary public-house for the sale and consumption therein of liquors, or the annual value of any portion so set apart and used does not in the opinion of the Commissioners of Customs and Excise exceed twenty-five pounds.

PART II.

SCALE OF DEDUCTIONS IN RESPECT OF COMPENSATION LEVY.

A person whose unexpired term does not exceed	1 year	may deduct a sum equal to - -	100	per cent. of the charge.		
„ „	2 years	„	88	„	„	
„ „	3 „	„	82	„	„	
„ „	4 „	„	76	„	„	
„ „	5 „	„	70	„	„	
„ „	6 „	„	65	„	„	
„ „	7 „	„	60	„	„	
„ „	8 „	„	55	„	„	
„ „	9 „	„	50	„	„	
„ „	10 „	„	45	„	„	
„ „	11 „	„	41	„	„	
„ „	12 „	„	37	„	„	
„ „	13 „	„	33	„	„	

A person whose unexpired term does not exceed	14	years	may deduct a sum equal to	29	per cent. of the charge.		
„	„	15	„	„	25	„	„
„	„	16	„	„	23	„	„
„	„	17	„	„	21	„	„
„	„	18	„	„	19	„	„
„	„	19	„	„	17	„	„
„	„	20	„	„	15	„	„
„	„	21	„	„	14	„	„
„	„	22	„	„	13	„	„
„	„	23	„	„	12	„	„
„	„	24	„	„	11	„	„
„	„	25	„	„	10	„	„
„ exceeds 25 but does not exceed		30	years	„	7	„	„
30	„	35	„	„	6	„	„
35	„	40	„	„	5	„	„
40	„	45	„	„	4	„	„
45	„	50	„	„	3	„	„
50	„	55	„	„	2	„	„
55	„	60	„	„	1	„	„

But the amount deducted shall in no case exceed half the rent.

FOURTH SCHEDULE.

Section 23.

Cases in which and Persons to whom a Transfer may be Granted.

Death of the holder of the licence -	The representatives of the holder of the licence or the new tenant or occupier of the premises.
Incapacity of the holder of the licence to carry on business under the licence owing to sickness or other infirmity.	The assigns of the holder of the licence or the new tenant or occupier of the premises.
Bankruptcy of the holder of the licence.	The trustee of the bankrupt or the new tenant or occupier of the premises.
Occupation of premises given up by the holder of the licence or his representatives.	The new tenant or occupier of the premises, or the person to whom the representatives or assigns have, by sale or otherwise, bonâ fide conveyed or made over the interest in the premises.
Wilful omission or neglect of the occupier of the premises who is about to quit the premises to apply for a renewal of the licence.	The new tenant or occupier.
Cases where the owner of the licensed premises or some person on his behalf on the forfeiture of the licence, or the personal disqualification of the holder of the licence, has obtained temporary authority under this Act to carry on business until the next transfer sessions and applies for a transfer at those sessions.	The owner or any person applying on his behalf, and the transfer may be granted as if the licence to be transferred were, notwithstanding forfeiture, still valid.

Sections 37, 38.

FIFTH SCHEDULE.

Part I.

Annual Value required in the case of Justices' On-Licence in ordinary Cases.

Premises in respect of which a justices' on-licence was not in force on the tenth day of August eighteen hundred and seventy-two.

The required annual value in the case of these premises is—

(*a*) where the premises are situated in the administrative county of London, or within the four-mile radius from Charing Cross, or within any town containing a population of not less than one hundred thousand, fifty pounds, or, if the licence is not a licence for the sale of spirits, thirty pounds ; and

(*b*) where the premises are situated elsewhere and within a town containing a population of not less than ten thousand, thirty pounds, or, if the licence is not a licence for the sale of spirits, twenty pounds ; and

(*c*) where the premises are situated otherwise than as aforesaid, fifteen pounds, or, if the licence is not a licence for the sale of spirits, twelve pounds.

Part II.

Annual Value required in Certain Excepted Cases.

1. Premises to which a justices' on-licence for the sale of beer or cider was attached on the tenth day of August eighteen hundred and seventy-two.

The required annual value in the case of these premises is—

(*a*) where the premises are situated in the administrative county of London, or within any town containing a population exceeding ten thousand, or within a mile, to be measured by the nearest public street or path, from any polling place used at the last election for any town having the like population and returning a member of Parliament, fifteen pounds ; and

(*b*) where the premises are situated in any town or parish the population of which exceeds two thousand five hundred, but does not exceed ten thousand, or within a mile, to be measured by the nearest public street or path, from any polling place used at the last election for any town having the like population and returning a member of Parliament, eleven pounds ; and

(*c*) where the premises are situated otherwise than as aforesaid, eight pounds.

2. Refreshment houses to which a justices' on-licence for the sale of wine was attached on the tenth day of August eighteen hundred and seventy-two.

The required annual value in the case of these premises is—

(*a*) where the house is situated in any town containing a population exceeding ten thousand, twenty pounds ; and

(*b*) where the house is situated elsewhere, ten pounds.

Part III.

Annual Value required in case of Off-Licences.

Premises in respect of which a justices' off-licence for the sale of beer or cider is granted.

The required value in the case of these premises is the same as that set out in paragraph 1 of Part II. of this Schedule.

SIXTH SCHEDULE.

Sections 54, 56.

General Closing Hours.

1. England.

A.—Premises within the Metropolis.

(*a*) On Saturday night from midnight until one o'clock in the afternoon on the following Sunday ; and

(*b*) On Sunday afternoon from three o'clock until six o'clock ; and

(*c*) On Sunday night from eleven o'clock until five o'clock on the following morning ; and

(*d*) On all other days from half an hour after midnight until five o'clock on the same morning.

B.—Premises beyond the Metropolis but in the Metropolitan Police District, and Premises in a Town or Populous Place.

(*a*) On Saturday night from eleven o'clock until half an hour after noon on the following Sunday ; and

(*b*) On Sunday afternoon from half-past two o'clock until six o'clock ; and

(*c*) On Sunday night from ten o'clock until six o'clock on the following morning ; and

(*d*) On the nights of all other days from eleven o'clock until six o'clock on the following morning.

C.—Premises not in the Metropolis or Metropolitan Police District, or in a Town or Populous Place.

(*a*) On Saturday night from ten o'clock until half an hour after noon on the following Sunday ; and

(*b*) On Sunday afternoon from half past two o'clock until six o'clock ; and

(*c*) On Sunday night from ten o'clock until six o'clock on the following morning ; and

(*d*) On the nights of all other days from ten o'clock until six o'clock on the following morning.

2. Wales.

A.—Premises in a Town or Populous Place.

(*a*) On Saturday night from eleven o'clock until six o'clock on the following Monday morning ; and

(*b*) On the nights of all days in the week except Saturday and Sunday from eleven o'clock until six o'clock on the following morning.

B.—*Premises not in a Town or Populous Place.*

(*a*) On Saturday night from ten o'clock until six o'clock on the following Monday morning ; and

(*b*) On the nights of all days in the week except Saturday and Sunday from ten o'clock until six o'clock on the following morning.

SPECIAL PROVISIONS.

1. Both in England and Wales the general closing hours on Christmas Day and Good Friday and the days preceding Christmas Day and Good Friday respectively, shall be the same as the general closing hours in England on Sunday and Saturday, Sunday being taken to correspond to Christmas Day or Good Friday, and Saturday to the day preceding Christmas Day or Good Friday ; but this provision shall not alter the general closing hours on Sunday when Christmas Day immediately precedes or succeeds Sunday.

2. For the purposes of this Schedule—

(*a*) "The metropolis" means the administrative county of London, with the addition of any area which, though not within the administrative county of London, is within the four-mile radius from Charing Cross :

(*b*) "Town" means a borough or urban district, and any collection of houses adjacent to a town as so defined shall be deemed to be part of the town after it has been declared so to be by an order of the confirming authority having jurisdiction in the place where the houses are situated : Provided that no borough or urban district, whether including any such adjacent houses or not, shall be deemed a town, unless it contains one thousand inhabitants :

(*c*) "Populous place" means any area with a population of not less than one thousand, which by reason of the density of its population, the confirming authority of the county by order determine to be a populous place.

Any order of the confirming authority of the county for the purposes of this Schedule may be made from time to time at a meeting specially convened for the purpose in manner provided by regulations made by that authority, or, in default of those regulations, by the clerk of the peace, and any such meeting may be adjourned :

Provided that an order restrictive of a previous order shall not be made except on a revision after the publication of a census.

Any order of the confirming authority of the county for the purpose of this Schedule with respect to a town or populous place, shall specify the boundaries of the town or populous place.

As soon as may be after the publication of each census, the confirming authority of the county shall, at a meeting to be specially convened for the purpose, revise orders then in force within their jurisdiction, and may alter or cancel any of those orders or may make such further orders, if any, as they shall deem necessary to give effect to the provisions of this Act.

SEVENTH SCHEDULE.

Section 112.

Enactments Repealed as to England and Wales.

Session and Chapter.	Short Title.	Extent of Repeal.
9 Geo. 4. c. 61.	The Alehouse Act, 1828	The whole Act.
5 & 6 Vict. c. 44.	The Licensing Act, 1842	Sections one to three and section six.
32 & 33 Vict. c. 27.	The Wine and Beerhouse Act, 1869.	The whole Act.
33 & 34 Vict. c. 29.	The Wine and Beerhouse Amendment Act, 1870.	The whole Act.
33 & 34 Vict. c. 111.	The Beerhouse Act, 1870	The whole Act.
35 & 36 Vict. c. 94.	The Licensing Act, 1872	The whole Act, except sections one, two, twelve, twenty-seven, twenty-eight, thirty-nine, section forty-six, so far as it applies to excise licences, the proviso to section seventy-five, and sections seventy-six to ninety.
37 & 38 Vict. c. 49.	The Licensing Act, 1874	The whole Act, except sections one, eleven, nineteen, and the definition of "occasional licence" in section thirty-two.
44 & 45 Vict. c. 61.	The Sunday Closing (Wales) Act, 1881.	The whole Act.
47 & 48 Vict. c. 29.	The Licensing (Evidence) Act, 1884.	The whole Act.
1 Edw. 7. c. 27.	The Intoxicating Liquors (Sale to Children) Act, 1901.	The whole Act.
2 Edw. 7. c. 28.	The Licensing Act, 1902	Section four, sections nine to twenty-one, and sections twenty-three to thirty-two.
4 Edw. 7. c. 23.	The Licensing Act, 1904	The whole Act.
6 Edw. 7. c. 42.	The Licensing Act, 1906	The whole Act.

CHAPTER 25.

An Act to amend sections seventeen and eighteen of the Children Act, 1908. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of sections 17 and 18 of the Children Act, 1908. 8 Edw. 7. c. 67.

1. Subsections (1) and (2) of section seventeen of the Children Act, 1908, shall be read as if in each of these subsections the words "or unlawful carnal knowledge" were inserted after the words "seduction or prostitution," and as if the words "or been unlawfully carnally known" were inserted after the words "become a prostitute," and section eighteen of the same Act shall be read as if the words "or of being unlawfully carnally known" were inserted after the words "seduction or prostitution."

Short title and construction.

2. This Act may be cited as the Children Act (1908) Amendment Act, 1910, and shall be construed as one with the Children Act, 1908.

CHAPTER 26.

An Act to provide for the Administration of the Government in case the Crown should descend to any issue of His Majesty while such issue shall be under the age of eighteen years, and for the care and guardianship of such issue. [3rd August 1910.]

WHEREAS Your Majesty, by Your Majesty's Royal message to both Houses of Parliament, has been pleased to recommend that provision should be made for a Regency in certain events:

Now therefore we, Your Majesty's most dutiful and loyal subjects, the Lords Spiritual and Temporal, and the Commons, in Parliament assembled, do most humbly beseech Your Majesty that it be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and the Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Her Majesty Queen Mary to be Regent.

1.—(1) If on the demise of His present Majesty (whom God long preserve) any child of His Majesty succeeds to the Crown whilst under the age of eighteen years, Her Majesty Queen Mary shall be the guardian, and have the care and tuition of such child until the child attain the age of eighteen years, and until that

time shall have the disposition, ordering, and management of all matters and things relating thereto.

(2) Her Majesty Queen Mary shall, until such child attain the age of eighteen years and no longer, have full power and authority in the name of such child and in the stead of such child, and under the style and title of "the Regent" to exercise and administer according to the laws and constitution thereof, the Royal power and government of this realm, and all the dominions, countries, and territories belonging to the Crown thereof, and use, exercise, and perform all prerogatives, authorities, and acts of government and administration of government that belong to the Sovereign of this realm to use, execute, and perform according to the laws thereof, but in such manner and subject to such conditions, restrictions, limitations, and regulations as are contained in this Act.

(3) All acts of Royal power, prerogative, government, and administration of government of any kind which shall be done or executed during the Regency established by this Act otherwise than by and with the consent and authority of the Regent, in the manner and according to the directions prescribed by this Act, shall be absolutely null and void to all intents and purposes.

Oaths to be taken by Regent.

2. The Regent, before she shall act or enter upon her office of Regent, shall take the oaths set out in the Schedule to this Act before the Privy Council, and the Privy Council are empowered and required to administer those oaths and to enter them in the Council books.

Marriage of Sovereign under the age of eighteen forbidden during Regency without consent of Regent and Parliament.

3.—(1) During the Regency, the Sovereign for whom the Regent is appointed shall not intermarry, before attaining the age of eighteen years, with any person, unless the consent in writing of the Regent and the assent of both Houses of Parliament is previously obtained, and any marriage entered into in contravention of this section shall be null and void to all intents and purposes.

(2) Any person who shall knowingly act, aid, abet, or be concerned in obtaining, procuring, or bringing about any marriage in contravention of this section, and the person who shall be married to the Sovereign knowing that the marriage is a marriage in contravention of this section shall be guilty of a felony under the Treason Felony Act, 1848. 11 & 12 Vict. c. 12.

Regent not entitled to give the Royal Assent to any Act altering the succession to the Crown, &c. 12 Will. 3. c. 2.

4. The Regent shall not give or have power to give the Royal Assent to any Bill for repealing, changing, or in any respect varying, the order or course of succession to the Crown of this realm, as established by the Act of Settlement, or to any Bill for repealing or altering an Act of the fifth year of the reign of Queen Anne, made in Scotland, intituled "An Act for securing the Protestant religion and Presbyterian government."

Powers of the Act to determine if Regent becomes Roman Catholic or marries Roman Catholic, or resides abroad.

5. If Her Majesty Queen Mary shall, after becoming Regent, be reconciled to or hold communion with the See or Church of Rome, or shall profess the Roman Catholic religion, or shall marry a person professing the Roman Catholic religion, or shall cease to reside in or absent herself otherwise than temporarily from the United Kingdom, Her Majesty shall no longer be guardian and Regent; and all the powers and authorities which she may have derived under or by virtue of this Act shall thenceforth cease and determine.

Short title.

6. This Act may be cited as the Regency Act, 1910.

SCHEDULE.

1. I do swear that I will be faithful and bear true allegiance to [*here insert the name of the Sovereign*] his heirs and successors according to law. So help me God.

2. I do swear that I will truly and faithfully execute the office of Regent according to the Regency Act, 1910, and that I will administer the government of this realm and of all the dominions thereunto belonging according to the laws, customs, and statutes thereof, and will in all things to the utmost of my power and ability consult and maintain the safety, honour, and dignity of [*here insert the name of the Sovereign*] and the welfare of his people. So help me God.

3. I do faithfully promise and swear that I will inviolably maintain and preserve the Settlement of the true Protestant religion with the government, discipline, rights, and privileges of the Church of Scotland as established by law. So help me God.

CHAPTER 27.

An Act for taking the Census for Great Britain in the year nineteen hundred and eleven.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Census to be taken in 1911.

1. A census for Great Britain shall be taken in the year nineteen hundred and eleven, and the census day shall be Sunday the second day of April in that year.

Central authority for and expenses of census.

2.—(1) The Local Government Board shall superintend the taking of the census.

(2) The Registrar General shall, subject to the approval of the Board, prepare and issue such forms and instructions as he deems necessary for the taking of the census.

(3) The expenses incurred, with the approval of the Treasury, for the purposes of the census, shall be paid out of money provided by Parliament.

Enumeration districts and enumerators.

3.—(1) For the purposes of the census every registration sub-district shall be divided into enumeration districts, and an enumerator shall be appointed for each enumeration district.

(2) Overseers and assistant overseers of the poor, relieving officers for poor law unions, and collectors of the poor rate shall, if so required by the Local Government Board, act as and be enumerators for the purposes of this Act.

Preparation and filling up of schedules.

4.—(1) Schedules shall be prepared by or under the direction of the Local Government Board for the purpose of being filled up by or on behalf of the several occupiers of dwelling-houses, with the following particulars, and no others, namely, particulars as to—

(*a*) the name, sex, age, profession or occupation, condition as to marriage, relation to head of family, birthplace, and (in the case of a person born abroad) nationality, of every living person who abode in every house on the night of the census day; and

(*b*) whether any person who so abode was blind, deaf, dumb, imbecile or lunatic; and

(*c*) in the case of any person who so abode being married, the duration of marriage, and the number of children born of the marriage the number of such children living; and

(*d*) the number of rooms inhabited; and

(*e*) in the case of Wales or the county of Monmouth, whether any person who so abode (being of three years of age or upwards) speaks English only or Welsh only, or both English and Welsh.

(2) Every enumerator shall, in the course of the week ending on the Saturday next before the census day, leave at every dwelling-house within his enumeration district one or more of these schedules for the occupier thereof or of any part thereof, and on every such schedule shall be plainly expressed that it is to be filled up by the occupier for whom it is left, and that the enumerator will collect all such schedules within his district on the Monday then next following.

(3) Every occupier for whom any such schedule has been so left shall fill up or cause to be filled up the schedule, to the best of his knowledge and belief, so far as relates to all persons dwelling in the house, tenement, or apartment occupied by him, and shall sign his name thereto, and shall deliver the schedule so filled up and signed to the enumerator when required so to do.

(4) In this section the expression "dwelling-house" shall include every building and tenement of which the whole or any

part is used for the purpose of human habitation, and, where a dwelling-house is let or sub-let in different tenements or apartments and occupied distinctly by different persons or families, a separate schedule shall be left with or for and shall be filled up by the occupier of each such distinct tenement or apartment.

(5) For the purposes of this section, a person who is travelling or at work on the night of the census day, and who returns to a house on the morning of the following day, shall be treated as abiding in that house on the night of the census day.

Collection of schedules and returns by enumerators.

5.—(1) Every enumerator shall visit every house in his district, so far as may be possible, on the day next following the census day, and shall collect all schedules so left within his district in the course of the previous week, and shall complete such of the schedules as on delivery thereof appear to him to be defective, and correct such as he finds to be erroneous.

(2) Every enumerator shall also furnish in such forms as may be prescribed particulars concerning the population of houses and other buildings in his district or in any specified portion thereof.

Enumeration in public institutions, &c.

6. The governor, master, chief resident officer, manager, or other person in charge of every prison, workhouse, hospital, lunatic asylum, or public or charitable institution, or other large establishment, which may be determined upon by the Registrar General, shall be the enumerator of the inmates thereof, and shall conform to such instructions as may be sent to him by the authority of the Local Government Board for obtaining the returns required by this Act, so far as may be practicable, with respect to the inmates.

Returns of persons travelling or on shipboard or not in houses.

7. The Registrar General shall, subject to the approval of the Local Government Board, obtain returns of the particulars required by this Act with respect to persons who during the night of the census day were travelling or on shipboard, or for any other reason were not abiding on that night in any house of which account is to be taken by the enumerators, and shall include these returns in the reports to be made under this Act.

Reports on returns.

8. The Registrar General shall, subject to the approval of the Local Government Board, prepare a preliminary report and a detailed report on the census returns, and each such report shall be printed and laid before both Houses of Parliament at as early a date as may be found practicable.

Power to supply further abstracts to local authorities.

9. The Registrar General may, if and at such time as he thinks fit, at the request and cost of any local authority or any person, cause abstracts to be prepared containing statistical information which can be derived from the census returns but is not supplied by the census report, and which, in his opinion, the authority or person may reasonably require.

Matters to be prescribed by instructions.

10.—(1) Instructions issued under this Act may prescribe, among other things—

(*a*) the mode in which enumeration districts are to be formed and enumerators appointed; and

(*b*) the duties of superintendent registrars, registrars, enumerators, and other persons employed under this Act; and

(*c*) the allowances to be paid to persons employed under this Act; and

(*d*) the mode in which and the persons by whom the amount of the allowances payable in respect of each registration district is to be certified, and the persons by whom and the mode in which the payments are to be made; and

(*e*) anything authorised by this Act to be prescribed.

(2) The scale of allowances payable under this Act shall be subject to the approval of the Treasury.

Power to require enumerators to make statutory declarations.

11. Every enumerator shall make a statutory declaration to the effect that the returns furnished by him in pursuance of this Act or the instructions issued thereunder have been truly and faithfully taken, and that to the best of his knowledge they are correct so far as may be known, and such declaration may be made before a superintendent registrar or registrar, who for that purpose shall have power to take such statutory declaration as if he were an officer by law authorised to administer an oath.

Penalties for offences.

12.—(1) If any superintendent registrar, registrar, enumerator, or other person employed under this Act, makes wilful default in the performance of any of his duties under this Act, or makes any wilfully false declaration, he shall for each offence be liable on conviction under the Summary Jurisdiction Acts to a fine not exceeding five pounds.

(2) If any occupier for whom a schedule is left under this Act—

(*a*) wilfully refuses, or without lawful excuse neglects, to fill up or cause to be filled up the schedule to the best of his knowledge and belief, or to sign and deliver it as by this Act required; or

(*b*) wilfully makes, signs, or delivers, or causes to be made signed, or delivered, any false return of any matter specified in the schedule; or

(*c*) refuses to answer, or wilfully gives a false answer to, any question necessary for obtaining the information required to be obtained under this Act;

he shall for each offence be liable on conviction under the Summary Jurisdiction Acts to a fine not exceeding five pounds.

(3) If any person employed in taking the census communicates, without lawful authority, any information acquired in the course of his employment, he shall be guilty of a breach of

52 & 53 Vict. c. 52.

official trust within the meaning of the Official Secrets Act, 1889, and that Act shall apply accordingly.

Application to Scotland.

13. In the application of this Act to Scotland—

(1) "Secretary for Scotland" shall be substituted for "Local Government Board" and "Board"; "Registrar General for Scotland" for "Registrar General"; "registration district" for "registration sub-district"; and "poorhouse" for "workhouse":

(2) The schedules under this Act shall include particulars showing whether any person who abode in any house on the night of the census day (being three years of age or upwards) speaks English only or Gaelic only, or both English and Gaelic:

(3) The particulars to be furnished by the enumerators shall show, with respect to each dwelling-house, the number of rooms, including a kitchen (if any) as a room, having a window, not being a window with a borrowed light:

(4) Sheriffs, sheriff clerks, chief magistrates, town clerks, inspectors of poor and assistant inspectors of poor, shall perform such duties as may be prescribed, including, if so prescribed, such duties as were imposed on them by the Census (Scotland) Act, 1890.

53 & 54 Vict. c. 38.

Extent of Act and short title.

14.—(1) This Act shall not extend to Ireland.

(2) This Act may be cited as the Census (Great Britain) Act, 1910.

CHAPTER 28.

An Act to make provision for the honour and dignity of the Crown and the Royal Family, and for the payment of certain allowances and pensions. [3rd August 1910.]

Most Gracious Sovereign,

WHEREAS Your Majesty has been graciously pleased to signify to your faithful Commons in Parliament assembled that Your Majesty placed unreservedly at their disposal those hereditary revenues which were so placed by Your predecessor, and that Your Majesty is desirous that competent provision should be made for Her Majesty the Queen in the event of Her surviving Your Majesty, and, in the event of the marriage of His Royal Highness the Prince of Wales, for Her Royal Highness the Princess of Wales, and that similar provision should be made for Your Majesty's younger children in the event of their respectively attaining their majority or marrying:

Now therefore we, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament

assembled, have freely and voluntarily resolved to make such provision as herein-after appears for the purposes aforesaid, and we do most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Payment of hereditary revenues to Exchequer. 1 Edw. 7. c. 4.

1. The hereditary revenues which were by section one of the Civil List Act, 1901, directed to be carried to and made part of the Consolidated Fund (including the Osborne Estate to which that section was subsequently applied by the Osborne Estate Act, 1902) shall, during the present reign and a period of six months afterwards, be paid into the Exchequer, and be made part of the Consolidated Fund.

Annual payment for Civil List.

2. There shall, during the present reign and a period of six months afterwards, be paid for the King's Civil List, the yearly sum of four hundred and seventy thousand pounds.

Provision for the Queen in the event of her surviving the King.

3. In the event of Her Majesty Queen Mary surviving His Majesty the King, there shall be paid to her during her life an annuity of seventy thousand pounds.

Provision for the Princess of Wales in the event of the marriage of the Prince of Wales.

4.—(1) In the event of the marriage of His Royal Highness the Prince of Wales, there shall be paid to Her Royal Highness the Princess of Wales during the continuance of her marriage with His Royal Highness the Prince of Wales for her sole and separate use, but without any power of anticipation, an annuity of ten thousand pounds.

(2) In the event of Her Royal Highness the Princess of Wales surviving His Royal Highness the Prince of Wales, there shall be paid to Her Royal Highness during her life an annuity of thirty thousand pounds.

Provision for His Majesty's younger children.

5.—(1) There shall be paid to the trustees herein-after mentioned as a provision for the benefit of His Majesty's children (other than the Duke of Cornwall for the time being) an annual sum of ten thousand pounds in respect of each son (other than the Duke of Cornwall for the time being) who attains the age of twenty-one years, and a further annual sum of fifteen thousand pounds in respect of each such son who marries, and an annual sum of six thousand pounds in respect of each daughter who attains the age of twenty-one years or marries:

Provided that the sum payable in respect of any such son or daughter shall cease to be paid in the event of the death of that son or daughter.

(2) The persons who are for the time being the First Commissioner of His Majesty's Treasury, the Chancellor of the Exchequer, and the Keeper of His Majesty's Privy Purse shall be the Royal trustees, and shall be a body corporate by that name, and any act of the trustees may be signified under the hands and seals of the persons who are the trustees for the time being.

(3) The trustees shall hold the annual sums paid to them under this section, in trust for all or any one or more of the children of His Majesty (other than the Duke of Cornwall for the time being), in such shares, at such times, in such manner, and subject to such conditions and powers of revocation (including, if it is thought fit, a condition against alienation) as His present Majesty may by order countersigned by the First Commissioner of His Majesty's Treasury and the Chancellor of the Exchequer, appoint:

Provided that any such appointment may be varied by another order made and countersigned in like manner.

Appropriation of Civil List.

6.—(1) In the application of the sum paid for the Civil List, the amounts mentioned in the second column of the schedule to this Act shall be appropriated to the class of expenditure mentioned opposite thereto in the first column of that schedule.

(2) If, at the end of any calendar year, the sum appropriated to any class of expenditure (other than Class IV.) is not wholly required for expenditure of that class in that year, the Treasury may direct that the amount not required be applied as an addition to the sum available for any other class.

(3) If, at the end of any calendar year, the sum appropriated to the expenditure of Class IV. is not wholly required for the expenditure of that class in that year, the amount not required shall be set aside and accumulated for the purpose of future expenditure of that class in such manner as the Treasury direct.

Payments by Treasury in respect of retired allowances.

7.—(1) The Treasury may undertake the payment of any retired allowances granted by His late Majesty and paid as part of the expenditure under Class II. of His Civil List.

(2) The Treasury may also, in the case of any retired allowance which may be granted by His present Majesty to persons who have been for a longer period than ten years in the Royal service under Her Majesty Queen Victoria or His late Majesty, undertake the payment of any part of that allowance which is in their opinion attributable to that service.

(3) The amount paid by the Treasury in respect of payments undertaken under this section shall not exceed the sum of eighteen thousand pounds in any year.

(4) The Treasury shall keep a register of all allowances which are paid by them either in whole or in part under this section.

Charge of payments under Act.

8. The sums required under this Act for the Civil List, and for the provision under this Act for Her Majesty the Queen, and, in the event of the marriage of the Prince of Wales, for Her Royal Highness the Princess of Wales, and for His Majesty's younger children, and for the payment of the retired allowances payable by the Treasury under this Act, and for the payment of Civil List pensions (whether granted before or after the passing of this Act), shall be charged on and paid out of the Con-

solidated Fund or the growing produce thereof, and shall be paid at such times and in such manner as the Treasury may direct.

Continuance of enactments, commencement, repeal, and short title. 1 Vict. c. 2. 56 Geo. 3. c. 46.

9.—(1) Sections five and six of the Civil List Act, 1837, which relate to Civil List pensions, shall continue to apply during the present reign and a period of six months afterwards, but Civil List pensions shall not be granted as chargeable on the sum paid for the Civil List.

(2) The Civil List Audit Act, 1816, and all other enactments relating to the Civil List of His late Majesty, and not hereby superseded or expressly repealed, shall continue to apply to the Civil List under this Act, and nothing in this Act shall affect any rights or powers for the time being exerciseable with respect to any of the hereditary revenues which are by this Act directed to be paid into the Exchequer.

1 Edw. 7. c. 4. 2 Edw. 7. c. 37.

(3) Sections one, two, three, and six, and section nine (with the exception of subsection (5)), of the Civil List Act, 1901 and subsection (2) of section one of the Osborne Estate Act, 1902, are hereby repealed, and the provisions made by this Act shall be in substitution for the provisions made by the enactments hereby repealed.

(4) This Act shall take effect as from the last demise of the Crown, and such adjustments and allowances shall be made as may appear to the Treasury necessary for giving effect to this provision during the present year.

(5) This Act may be cited as the Civil List Act, 1910.

SCHEDULE.

Section 6.

Classes of Expenditure.	Sum Appropriated.
	£
I. Their Majesty's privy purse	110,000
II. Salaries of His Majesty's household and retired allowances.	125,800
III. Expenses of His Majesty's household	193,000
IV. Works	20,000
V. Royal bounty, alms, and special services	13,200
VI. Unappropriated	8,000
Total £	470,000

CHAPTER 29.

An Act to alter the form of the Declaration required to be made by the Sovereign on Accession.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Alteration of form of accession declaration. 1 Will. & Mary Sess. 2, c. 2. 12 & 13 Will. 3. c. 2.

1. The declaration to be made, subscribed, and audibly repeated by the Sovereign under section one of the Bill of Rights and section two of the Act of Settlement shall be that set out in the Schedule to this Act instead of that referred to in the said sections.

Short title.

2. This Act may be cited as the Accession Declaration Act, 1910.

SCHEDULE.

I [*here insert the name of the Sovereign*] do solemnly and sincerely in the presence of God profess, testify, and declare that I am a faithful Protestant, and that I will, according to the true intent of the enactments which secure the Protestant succession to the Throne of my Realm, uphold and maintain the said enactments to the best of my powers according to law.

CHAPTER 30.

An Act to amend the provisions of the Agricultural Holdings (Scotland) Act, 1908, with respect to way-going valuations. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Amendment of the Agricultural Holdings (Scotland) Act, 1908. 8 Edw. 7. c. 64.

1. Notwithstanding anything in section eleven of the Agricultural Holdings (Scotland) Act, 1908, contained, that section shall not apply to valuations of sheep stocks, dung, fallow, straw, crops, fences, and other specific things the property of an outgoing tenant, agreed under a lease to be taken over from him at the determination of a tenancy by the proprietor or incoming tenant, or to any questions which it may be necessary to determine in order to ascertain the sum to be paid in pursuance of such agreement; and that whether such valuations and questions are referred to arbitration under the lease or not.

2. This Act may be cited as the Agricultural Holdings (Scotland) Amendment Act, 1910, and this Act and the Agricultural Holdings (Scotland) Act, 1908, shall be read and construed as one Act, and may be cited together as the Agricultural Holdings (Scotland) Acts, 1908 and 1910. Short title and construction.

CHAPTER 31.

An Act to amend the Law of Scotland relating to Jury Trials in Civil Causes. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. The words, "and, except upon special cause shown not "later than three weeks from the date of such motion" occurring in section forty of the Court of Session (Scotland) Act, 1850, are hereby repealed. Repeal. 13 & 14 Vict. c. 36.

2. If, after hearing parties upon (*a*) a rule to show cause why a new trial should not be granted in terms of section six of the Jury Trials (Scotland) Act, 1815, on the ground that the verdict is contrary to evidence, or (*b*) an appeal in terms of head (2) of section thirty-one of the Sheriff Courts (Scotland) Act, 1907, the Court are unanimously of opinion that the verdict under review is contrary to evidence, and, further, that they have before them all the evidence that could be reasonably expected to be obtained relevant to the cause, they shall be entitled to set aside the verdict and, in place of granting a new trial, to enter judgment for the party unsuccessful at the trial. Cases where Court may set aside verdict. 55 Geo. 3. c. 42. 7 Edw. 7. c. 51.

3. The Court of Session may from time to time make such regulations by Act of Sederunt as shall be necessary for carrying into effect the purposes of this Act. Power to make regulations.

4. This Act may be cited as the Jury Trials Amendment (Scotland) Act, 1910. Short title.

CHAPTER 32.

An Act to amend the Law respecting the Authentication of Extracts under the Acts relating to the Registration of Births, Deaths and Marriages in Scotland. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Substitution of seal for signature of Registrar General for Scotland. 17 & 18 Vict. c. 80.

1. So much of section fifty-eight of the Registration of Births, Deaths and Marriages (Scotland) Act, 1854, as requires extracts of entries which shall be admissible as evidence to be signed by the Registrar General if such extracts shall be from the registers kept at the General Registry Office, shall cease to have effect, and in lieu thereof it is hereby provided that the Registrar General shall cause to be made a seal of the said General Registry Office, and the Registrar General shall cause to be sealed or stamped therewith all extracts of entries given in the said office; and all extracts of entries purporting to be sealed or stamped with the seal of the said General Registry Office shall be deemed to be duly authenticated by the Registrar General, and the provisions of the said section shall apply thereto as fully as if such authenticated extracts were signed by the Registrar General.

Short title, construction, and commencement.

2.—(1) This Act may be cited as the Registration of Births, Deaths and Marriages (Scotland) Amendment Act, 1910, and may be cited with the Births, Deaths and Marriages (Scotland) Acts, 1854 to 1860, and this Act and the Registration of Births, Deaths and Marriages (Scotland) Act, 1854, shall be construed as one Act.

(2) This Act shall come into operation on the expiration of three months from the passing thereof.

CHAPTER 33.

An Act to remove certain Disabilities and Restrictions attaching to Hotels and Restaurants in the Police District of Dublin Metropolis. [3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as the Hotels and Restaurants (Dublin) Act, 1910.

Divisional justices may grant orders exempting from provisions relating to closing during certain hours.

2.—(1) If the holder of a licence for any hotel or restaurant within the police district of Dublin metropolis applies to a divisional justice for that district for an order exempting him on any special occasion from the provisions of the Licensing Acts relating to the closing of premises, it shall be lawful for the divisional justice, if he in his discretion thinks fit so to do, to grant the applicant such an order, upon such conditions as he thinks proper, exempting him during the hours and on the special occasion to be specified in the order, and the holder of

any such licence to whom an order has been granted under this Act shall not, if and so long as he complies with the conditions upon which the order has been granted, be subject to any penalty for the contravention of the provisions of the Licensing Acts relating to the closing of premises during the time to which the order extends, but he shall not be exempted by any such order from any penalty to which he may be subject by any other provisions of those Acts or by any other Act.

(2) An order granted with respect to any Saturday shall not extend beyond twelve o'clock on Saturday night.

(3) Section sixty-four of the Licensing Act, 1872, which relates to the production of licences and penalties for non-production, shall apply to all orders granted under this Act. 35 & 36 Vict. c. 94.

(4) In this section the expression "Licensing Acts" means the Licensing (Ireland) Acts, 1833 to 1905, and the Intoxicating Liquors (Ireland) Act, 1906. 6 Edw. 7, c. 39.

3. An order shall not be granted under this Act unless the applicant has, not less than twenty-four hours before making the application, served upon the superintendent of police for the division in which the hotel or restaurant is situated, a notice of his intention to apply for the order, setting out his name and address, and the place, occasion, and time for which the order is sought. Notice to police authority.

CHAPTER 34.

An Act to provide compensation to tenants on whom notice to quit is served with a view to the use of the land for the provision of Small Holdings under the Small Holdings and Allotments Act, 1908.

[3rd August 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1.—(1) Where a council, or a landlord at the request of a council, terminates a tenancy of land by notice to quit, with a view to the use of the land or any part thereof by the council for the provision of small holdings, the tenant upon quitting shall be entitled to recover from the council compensation for the loss or expense directly attributable to the quitting which the tenant may unavoidably incur upon or in connection with the sale or removal of his household goods or his implements of Compensation to tenants for disturbance.

husbandry, produce, or farm stock on or used in connection with the land:

Provided that no compensation under this section shall be payable—

(*a*) unless the tenant has given to the council a reasonable opportunity of making a valuation of such goods, implements, produce, and stock as aforesaid; or

(*b*) if the claim for compensation is not made within three months after the time at which the tenant quits.

In the event of any difference arising as to any matter under this section the difference shall, in default of agreement, be settled by arbitration.

(2) The Board of Agriculture and Fisheries shall, out of the Small Holdings Account, repay to a council any compensation paid by the council under an award or with the consent or approval of the Board, and also any expenses which, in the opinion of the Board, have been necessarily or reasonably incurred by the council in relation to any claim for compensation under this section.

(3) This section shall apply where a tenancy is terminated after the commencement of this Act, whether the notice to quit is given before or after such commencement.

Application to tenancies terminated before commencement of Act.

2. Where a tenancy has been terminated before the commencement of this Act, and the tenant proves to the satisfaction of the Board of Agriculture and Fisheries that he has incurred any loss or expense for which he would have been entitled to compensation under the foregoing section of this Act if the tenancy had terminated after the commencement of this Act, the Board may, out of the small holdings account, pay to the tenant such compensation for such loss or expense as they think just: Provided that no compensation under this section shall be payable if the claim for compensation is not made before the first day of November nineteen hundred and ten.

Short title and construction.

3. This Act may be cited as the Small Holdings Act, 1910, and shall be construed as one with the Small Holdings and Allotments Act, 1908, and that Act and this Act may be cited together as the Small Holdings and Allotments Acts, 1908 and 1910.

CHAPTER 35.

An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue and the National Debt, and to make other provisions for the financial arrangements of the year.

[28th November 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Part I.

Customs and Excise.

Duty on tea. 10 Edw. 7. c. 8.

1. The duty of Customs payable on tea until the first day of July nineteen hundred and ten, under the Finance (1909–10) Act, 1910, shall be deemed to have been continued as from that date and shall continue to be charged, levied, and paid until the first day of July nineteen hundred and eleven, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound - - - - fivepence.

Provision with respect to beer licences.

2. A person shall not be disqualified for receiving a beer retailer's licence by reason only that the premises in respect of which he applies for a licence are not a dwelling-house, or that he is not the real resident holder and occupier of the premises, and the words from "to any person" to "licensed nor shall any such licence be granted" in section one of the Beerhouse Act, 1840, are hereby repealed. 3 & 4 Vict. c. 61.

Part II.

Taxes.

Income tax for 1910-11.

3.—(1) Income tax for the year beginning on the sixth day of April nineteen hundred and ten shall be charged at the rate of one shilling and twopence, and the same super-tax shall be charged, levied, and paid for that year as was charged for the year beginning on the sixth day of April nineteen hundred and nine.

(2) All such enactments relating to income tax (including super-tax) as were in force with respect to duties of income tax granted for the year beginning on the sixth day of April nineteen hundred and nine shall have full force and effect with respect to any duties of income tax hereby granted.

PART III.

NATIONAL DEBT.

Reduction of permanent annual charge. 38 & 39 Vict. c. 45.

4. The amount of the permanent annual charge for the National Debt under section one of the Sinking Fund Act, 1875, shall, during the current and every subsequent financial year, be the sum of twenty-four and a half million pounds instead of twenty-eight million pounds, and subsection (4) of section seven of the Finance Act, 1905, is hereby repealed.

5 Edw. 7. c. 4.

PART IV.

GENERAL.

Construction and short title. 39 & 40 Vict. c. 36.

5.—(1) Part I. of this Act, so far as it relates to duties of Customs, shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and, so far as it relates to duties of Excise, shall be construed together with the Acts which relate to duties of Excise and the management of those duties.

Part II. of this Act shall be construed together with the Income Tax Acts, 1842 and 1853, and any other enactments relating to income tax.

5 & 6 Vict. c. 35. 16 & 17 Vict. c. 34.

(2) This Act may be cited as the Finance Act, 1910.

CHAPTER 36.

An Act to continue various Expiring Laws.

[28th November 1910.]

WHEREAS the Acts mentioned in Part I. of the schedule to this Act are, in so far as they are in force and are temporary in their duration, limited to expire on the thirty-first day of December nineteen hundred and ten:

And whereas the Act mentioned in Part II. of the schedule to this Act is, to the extent aforesaid, limited to expire on the twenty-eighth day of August nineteen hundred and eleven:

And whereas the Act mentioned in Part III. of the schedule to this Act is limited to expire on the third day of December nineteen hundred and ten:

And whereas it is expedient to provide for the continuance as in this Act mentioned of those Acts, and of the enactments amending or affecting the same:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords

Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Continuance of Acts in schedule.

1.—(1) The Acts mentioned in the schedule to this Act shall, to the extent specified in column three of that schedule, be continued until the thirty-first day of December nineteen hundred and eleven, and shall then expire, unless further continued.

(2) Any unrepealed enactments amending or affecting the enactments continued by this Act shall, in so far as they are temporary in their duration, be continued in like manner, whether they are mentioned in the schedule to this Act or not.

Short title.

2. This Act may be cited as the Expiring Laws Continuance Act, 1910.

SCHEDULE.

Part I.

Section 1.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(1) 3 & 4 Vict. c. 89.	The Poor Rate Exemption Act, 1840.	The whole Act.	——
(2) 3 & 4 Vict. c. 91.	The Textile Manufactures (Ireland) Act, 1840.	The whole Act -	5 & 6 Vict. c. 68. 30 & 31 Vict. c. 60.
(3) 4 & 5 Vict. c. 30.	The Ordnance Survey Act, 1841.	The whole Act -	33 Vict. c. 13. 47 & 48 Vict. c. 43. 52 & 53 Vict. c. 30.
(4) 10 & 11 Vict. c. 98.	The Ecclesiastical Jurisdiction Act, 1847.	As to the provisions continued by 21 & 22 Vict. c. 50.	——
(5) 14 & 15 Vict. c. 104.	The Episcopal and Capitular Estates Act, 1851.	The whole Act -	17 & 18 Vict. c. 116. 21 & 22 Vict. c. 94. 22 & 23 Vict. c. 46. 23 & 24 Vict. c. 124. 31 & 32 Vict. c. 114. s. 10.
(6) 17 & 18 Vict. c. 102.	The Corrupt Practices Prevention Act, 1854.	So much as is continued by the Corrupt and Illegal Practices Prevention Act, 1883.	26 & 27 Vict. c. 29. s. 6. 31 & 32 Vict. c. 125. 46 & 47 Vict. c. 51.
(7) 26 & 27 Vict. c. 105.	The Promissory Notes Act, 1863.	The whole Act -	45 & 46 Vict. c. 61.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(8) 27 & 28 Vict. c. 20.	The Promissory Notes (Ireland) Act, 1864.	The whole Act.	——
(9) 28 & 29 Vict. c. 46.	The Militia (Ballot Suspension) Act, 1865.	The whole Act -	45 & 46 Vict. c. 49.
(10) 28 & 29 Vict. c. 83.	The Locomotives Act, 1865	The whole Act -	41 & 42 Vict. c. 58. 41 & 42 Vict. c. 77. (Part II.) 59 & 60 Vict. c. 36. 61 & 62 Vict. c. 29.
(11) 31 & 32 Vict. c. 125.	The Parliamentary Elections Act, 1868.	So much as is continued by the Corrupt and Illegal Practices Prevention Act, 1883.	42 & 43 Vict. c. 75. 46 & 47 Vict. c. 51.
(12) 32 & 33 Vict. c. 21.	The Corrupt Practices Commission Expenses Act, 1869.	The whole Act -	34 & 35 Vict. c. 61.
(13) 32 & 33 Vict. c. 56.	The Endowed Schools Act, 1869.	As to the powers of making schemes.	36 & 37 Vict. c. 87. 37 & 38 Vict. c. 87. 52 & 53 Vict. c. 40. 8 Edw. 7. c. 39.
(14) 33 & 34 Vict. c. 112.	The Glebe Loan (Ireland) Act, 1870.	The whole Act -	34 & 35 Vict. c. 100. 49 Vict. c. 6.
(15) 34 & 35 Vict. c. 87.	The Sunday Observation Prosecution Act, 1871.	The whole Act.	——
(16) 35 & 36 Vict. c. 33.	The Ballot Act, 1872 -	The whole Act -	45 & 46 Vict. c. 50. (Municipal Elections).
(17) 38 & 39 Vict. c. 84.	The Parliamentary Elections (Returning Officers) Act, 1875.	The whole Act -	46 & 47 Vict. c. 51. s. 32. 48 & 49 Vict. c. 62. 49 & 50 Vict. c. 57.
(18) 39 & 40 Vict. c. 21.	The Jurors Qualification (Ireland) Act, 1876.	The whole Act -	57 & 58 Vict. c. 49. 61 & 62 Vict. c. 37. s. 69.
(19) 41 & 42 Vict. c. 41.	The Parliamentary Elections Returning Officers Expenses (Scotland) Act, 1878.	The whole Act -	48 & 49 Vict. c. 62. 49 & 50 Vict. c. 58. 54 & 55 Vict. c. 49.
(20) 43 Vict. c. 18.	The Parliamentary Elections and Corrupt Practices Act, 1880.	The whole Act -	46 & 47 Vict. c. 51.

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(21) 43 & 44 Vict. c. 42.	The Employers' Liability Act, 1880.	The whole Act -	6 Edw. 7. c. 58. s. 14.
(22) 46 & 47 Vict. c. 51.	The Corrupt and Illegal Practices Prevention Act, 1883.	The whole Act -	58 & 59 Vict. c. 40.
(23) 47 & 48 Vict. c. 70.	The Municipal Elections (Corrupt and Illegal Practices) Act, 1884.	The whole Act -	56 & 57 Vict. c. 73.
(24) 49 & 50 Vict. c. 29.	The Crofters Holdings (Scotland) Act, 1886.	As to the powers of the Commissioners for the enlargement of holdings, s. 22.	50 & 51 Vict. c. 24. 51 & 52 Vict. c. 63. 54 & 55 Vict. c. 41.
(25) 51 & 52 Vict. c. 55.	The Sand Grouse Protection Act, 1888.	The whole Act.	——
(26) 52 & 53 Vict. c. 40.	The Welsh Intermediate Education Act, 1889.	As to the powers of the joint education committee and the suspension of the powers of the Charity Commissioners.	53 & 54 Vict. c. 60.
(27) 58 & 59 Vict. c. 21.	The Seal Fisheries (North Pacific) Act, 1895.	The whole Act.	——
(28) 59 Vict. c. 1. -	The Local Government (Elections) Act, 1896.	The whole Act.	——
(29) 59 & 60 Vict. c. 16.	The Agricultural Rates Act, 1896.	The whole Act.	——
(30) 59 & 60 Vict. c. 37.	The Agricultural Rates, Congested Districts, and Burgh Land Tax Relief (Scotland) Act, 1896.	The whole Act.	——
(31) 59 & 60 Vict. c. 48.	The Light Railways Act, 1896.	As to the powers of the Light Railway Commissioners.	——
(32) 61 & 62 Vict. c. 49.	The Vaccination Act, 1898	The whole Act -	7 Edw. 7. c. 31.
(33) 2 Edw. 7. c. 18.	The Licensing (Ireland) Act, 1902.	The whole Act.	——
(34) 3 Edw. 7. c. 36.	The Motor Car Act, 1903	The whole Act.	——
(35) 4 Edw. 7. c. 24.	The Wireless Telegraphy Act, 1904.	The whole Act.	——

1. Session and Chapter.	2. Short Title.	3. How far continued.	4. Amending Acts.
(36) 5 Edw. 7. c. 18.	The Unemployed Workmen Act, 1905.	The whole Act.	——
(37) 7 Edw. 7. c. 55.	The London Cab and Stage Carriage Act, 1907.	As to the abolition of the privileged cab system, s. 2.	——
	PART II.		
(38) 7 Edw. 7. c. 56.	The Evicted Tenants (Ireland) Act, 1907.	So far as it confers powers for the acquisition of land and for the determination of tenancies.	8 Edw. 7. c. 22.
	PART III.		
(39) 8 Edw. 7. c. 58.	The Local Registration of Title (Ireland) Amendment Act, 1908.	The whole Act.	——

CHAPTER 37.

An Act to enable certain Local Education Authorities to give boys and girls information, advice, and assistance with respect to the choice of employment.

[28th November 1910.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power of certain local education authorities to give assistance with respect to choice of employment. 2 Edw. 7. c. 42.

1.—(1) The powers conferred upon the councils of counties and county boroughs as local education authorities under section two of the Education Act, 1902 (in this Act called the principal Act), shall include a power to make arrangements, subject to the approval of the Board of Education, for giving to boys and girls under seventeen years of age assistance with respect to the choice of suitable employment, by means of the collection and the communication of information and the furnishing of advice.

(2) The council of a county, and the council of a non-county borough or urban district within the county who are a local education authority under Part III. of the principal Act, may, as part of their powers under Part II. of that Act, enter into

and carry into effect arrangements or agreements for the co-operation of the council of the borough or district with the county council in respect of the exercise by the county council of their powers under this Act, either—

(*a*) by rendering to the county council such assistance as may be arranged or agreed; or

(*b*) by exercising within the borough or district, on behalf of the county council, all or any of the powers of that council under this Act;

and any such arrangement or agreement may, amongst other things, provide for the proportion in which the expenses incurred under it are to be borne by the councils respectively.

(3) The expenses incurred under this Act by any council (whether the council of a county, county borough, borough, or urban district) shall be defrayed as part of the expenses of that council under section two or section three of the principal Act, as the case may be.

Short title.

2. This Act may be cited as the Education (Choice of Employment) Act, 1910, and this Act and the Education Acts, 1870 to 1909, may be cited together as the Education Acts, 1870 to 1910.

. . . . . .

CHAPTER 38.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, and to appropriate the Supplies granted in this Session of Parliament. [28th November 1910.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Grant out of Consolidated Fund.

Issue of 500,000*l.* out of the Consolidated Fund.

1. The Treasury may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to His Majesty for the service of the year ending on the thirty-first day of March one thousand nine hundred and eleven, the sum of five hundred thousand pounds.

Power for the Treasury to borrow.

2.—(1) The Treasury may borrow from any person, by the issue of Treasury Bills or otherwise, and the Bank of England and the Bank of Ireland may advance to the Treasury on the credit of the said sums, any sum or sums not exceeding in the whole five hundred thousand pounds.

(2) The date of payment of any Treasury Bills issued under this section shall be a date not later than the thirty-first day of March nineteen hundred and eleven, and section six of the Treasury Bills Act, 1877 (which relates to the renewal of bills), shall not apply with respect to those bills.

40 & 41 Vict. c. 2.

(3) Any money borrowed otherwise than on Treasury Bills shall be repaid, with interest not exceeding five pounds per cent. per annum, out of the growing produce of the Consolidated Fund, at any period not later than the next succeeding quarter to that in which the money was borrowed.

(4) Any money borrowed under this section shall be placed to the credit of the account of the Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such Fund is available.

APPROPRIATION OF GRANTS.

Appropriation of sums voted for supply services.

3. All sums granted by this Act out of the said Consolidated Fund towards making good the supply granted to His Majesty, amounting, as appears by Schedule (A.), in the aggregate, to the sum of five hundred thousand pounds are appropriated, and shall be deemed to have been appropriated as from the date of the passing of this Act, for the services and purposes expressed in Schedule (B.) annexed hereto.

The schedules annexed hereto, with the notes (if any) to such schedules, shall be deemed to be part of this Act in the same manner as if they had been contained in the body thereof.

Short title.

4. This Act may be cited for all purposes as the Appropriation (No. 2) Act, 1910.

SCHEDULES (A.) and (B.) to which this Act refers.

Section 3.

SCHEDULE (A.)

	£	*s.*	*d.*
Grant out of the Consolidated Fund - - -	500,000	0	0

SCHEDULE (B.)—APPROPRIATION OF GRANT.

CIVIL SERVICES (SUPPLEMENTARY) 1910–1911.

SUPPLEMENTARY Sum granted to defray the charge for the Service herein particularly mentioned for the Year ending on the 31st day of March, 1911, viz. :—

CLASS VI.

	£	*s.*	*d.*
For Old Age Pensions in the United Kingdom and for certain Administrative Expenses in connection therewith - - - - -	500,000	0	0

TABLE II.

A

TABLE

OF

The Titles of the Local and Private Acts (including the Public Acts of a Local Character) passed during the Session (arranged according to chapter). 10 EDWARD 7 & 1 GEORGE 5.—A.D. 1910.

LOCAL ACTS.

The Titles to which the Letter **P.** *is prefixed are Public Acts of a Local Character.*

Royal Assent, 29th April 1910.

P. i. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to King's County Queen's County and the Counties of Meath and Westmeath. (*Local Government Board (Ireland) Provisional Orders Confirmation (No. 1).*)

P. ii. An Act to confirm a Provisional Order of the Local Government Board for Ireland relating to the Town of Arklow. (*Local Government Board (Ireland) Provisional Order Confirmation (No. 2).*)

iii. An Act to confer upon the River Wear Commissioners further power with respect to dues rates and charges. (*Wear Navigation and Sunderland Dock.*)

iv. An Act to amend the Mersey Railway Act 1900 and for other purposes. (*Mersey Railway.*)

v. An Act for conferring powers of supply on the Wicklow District Gas Company Limited and for other purposes. (*Wicklow Gas.*)

vi. An Act to incorporate the Trustees of the Bankers Guarantee and Trust Fund and to enlarge the powers vested in such Trustees and for other purposes. (*Bankers Guarantee and Trust Fund Incorporation.*)

vii. An Act to dissolve the Dublin and Liverpool Steamship Building Company and to enable the City of Dublin Steam Packet Company to issue preference stock and for other purposes. (*City of Dublin Steam Packet Company's.*)

viii. An Act for transferring to and vesting in the Stratford-upon-Avon and Midland Junction Railway Company the undertaking of the Northampton and Banbury Junction Railway Company to confer further powers on the Stratford-upon-Avon and Midland Junction Railway Company and for other purposes. (*Stratford-upon-Avon and Midland Junction Railway (Various Powers).*)

Royal Assent, 17th June 1910.

ix. An Act to incorporate the National Provident Institution and to provide for the management of its affairs and for other purposes. (*National Provident Institution.*)

x. An Act to incorporate the Standard Life Assurance Company and to consolidate and amend the provisions of the various Acts relating to that Company and to provide for the management of its affairs to confer further powers on the Company and for other purposes. (*Standard Life Assurance Company's.*)

xi. An Act to make provision for ascertaining the holders of the ordinary shares in the Charnwood Forest Railway Company and with respect to the register of shareholders of the Company and for other purposes. (*Charnwood Forest Railway.*)

xii. An Act for incorporating and conferring powers on the Farnham Gas and Electricity Company. (*Farnham Gas and Electricity.*)

xiii. An Act to authorise the use of mechanical power upon the tramway of the Morecambe Tramways Company to confer powers on the Company with respect to capital and for other purposes. (*Morecambe Tramways Company's.*)

Royal Assent, 26th July 1910.

xiv. An Act to vary and define the rights of the holders of certain shares in the capital of the Assam Railways and Trading Company Limited and for other purposes. (*Assam Railways and Trading Company's.*)

xv. An Act to incorporate the Gowerton Gas Company and to enable that Company to supply gas in certain parts of the county of Glamorgan and for other purposes. (*Gowerton Gas.*)

xvi. An Act to make further and better provision with respect to the repair of sewers and drains in the Urban District of Surbiton and for other purposes. (*Surbiton Urban District Council.*)

xvii. An Act for amalgamating the Bishop's Stortford and District Gas Company the Harlow and Sawbridgeworth Gas Company and the Epping Gas Company and for vesting in the amalgamated Company the undertakings of the Ongar Gas Company Limited the Newport (Essex) Gas Company Limited and the Much Hadham Gas Company Limited to empower the amalgamated Company to supply Electricity and for other purposes. (*Bishop's Stortford Harlow and Epping Gas and Electricity.*)

xviii. An Act to authorise the execution of experimental dock works at Saint Just-in-Roseland in the county of Cornwall and for other purposes. (*Saint Just-in-Roseland Experimental Dock Works.*)

xix. An Act to sanction and confirm the construction of existing works of the Southend Waterworks Company to authorise the construction of new works to raise additional capital and for other purposes. (*Southend Waterworks.*)

xx. An Act to incorporate the Thorne and District Water Company and to confer power upon that Company to supply water. (*Thorne and District Water.*)

xxi. An Act to confer further powers upon the Yorkshire Electric Power Company and for other purposes. (*Yorkshire Electric Power.*)

xxii. An Act for conferring further powers upon the Great Western Railway Company in respect of their undertaking for amalgamating the Bala and Festiniog Railway Company with the Great Western Railway Company and for other purposes. (*Great Western Railway* (*General Powers*).)

xxiii. An Act for incorporating and conferring powers upon the Garnant Gas Company. (*Garnant Gas.*)

xxiv. An Act to provide for the transfer of the undertaking of the Provident Free Home Assurance Company Limited to the Provident Association of London Limited and for other purposes. (*Provident Association of London.*)

xxv. An Act to empower the Mayor Aldermen and Burgesses of the borough of Tynemouth to provide additional accom-

modation for the trade at their fish quays and to acquire lands for the purpose to confer further powers upon them in relation to their fish quay undertaking and for other purposes. (*Tynemouth Corporation.*)

xxvi. An Act to confer further powers on the urban district council of Matlock Bath and Scarthin Nick in relation to their gasworks undertaking and for other purposes. (*Matlock Bath and Scarthin Nick Urban District Council.*

xxvii. An Act to provide for the registration of the Liverpool and London and Globe Insurance Company under the Companies (Consolidation) Act 1908 as a Company limited by shares to convert existing stock of the Company into shares and increase the capital of the Company to convert the Globe Six per Cent. Perpetual Annuities into debenture stock and transfer the Globe Six per Cent. Perpetual Annuity Guarantee Fund to extend the objects of the Company and for other purposes. (*Liverpool and London and Globe Insurance Company's.*)

xxviii. An Act to further extend the powers of the Central Argentine Railway Limited to consolidate its debenture stocks to amend the Central Argentine and Rosario Railway Act 1902 and for other purposes. (*Central Argentine Railway Limited.*)

xxix. An Act to extend the area of supply of the Reading Electric Supply Company Limited to confer further powers upon that Company in relation to their undertaking and for other purposes. (*Reading and District Electric Supply.*)

xxx. An Act to authorise the purchase by the Corporation of the City of London of certain tithe rates leviable in the ecclesiastical parish of St. Botolph Without Aldgate and for other purposes. (*City of London (Tithes and Rates).*)

xxxi. An Act to provide for the transfer of the undertaking of the Railway Passengers Assurance Company to the North British and Mercantile Insurance Company and for other purposes. (*Railway Passengers Assurance Company (Transfer to North British and Mercantile Insurance Company).*)

xxxii. An Act to amalgamate the Baker Street and Waterloo Railway Company and the Charing Cross Euston and Hampstead Railway Company with the Great Northern Piccadilly and Brompton Railway Company and to confer further powers on the Great Northern Piccadilly and Brompton Railway Company and for other purposes. (*London Electric Railway Amalgamation.*)

xxxiii. An Act for transferring to the Ecclesiastical Commissioners certain endowments of the rectory of Saint Mary Stockport in the county of Chester and for providing for the re-endowment of the said rectory and for the application of the income and capital of the transferred endowments and for transferring the advowson of the said rectory and for other ecclesiastical purposes. (*Saint Mary Stockport Rectory.*)

xxxiv. An Act to confer further powers on the South Lincolnshire Water Company. (*South Lincolnshire Water.*)

xxxv. An Act for conferring further powers upon the Exmouth Gas Company. (*Exmouth Gas.*)

xxxvi. An Act to confer further powers upon the Brighton and Hove General Gas Company. (*Brighton and Hove Gas.*)

xxxvii. An Act to confer further powers on the East Grinstead Gas and Water Company and for other purposes. (*East Grinstead Gas and Water.*)

xxxviii. An Act to provide for the transfer of the undertaking of the Egremont Gas Light and Coke Company to the Egremont Urban District Council and the acquisition by that Council of gas mains in their district and in part of St. John Beckermet not belonging to the company and to authorise that Council to construct and maintain gasworks and supply gas and for other purposes. (*Egremont Urban District Council (Gas).*)

xxxix. An Act to authorise the Exmouth Urban District Council to construct waterworks and for other purposes. (*Exmouth Urban District Water.*)

xl. An Act to authorise the Urban District Council of Worksop to purchase the undertaking of the Worksop Waterworks Company and to supply water within the urban district of Worksop and the neighbourhood thereof and to make further provision in regard to the local government and improvement of the district and for other purposes. (*Worksop Urban District Council.*)

xli. An Act for incorporating the Mansfield Railway Company and authorising them to construct railways in the county of Nottingham and for other purposes. (*Mansfield Railway.*)

xlii. An Act to authorise the Metropolitan Railway Company to acquire additional land for the general purposes of their undertaking to extend the periods limited by former Acts for completing certain works to construct further works and subways jointly with other Companies in connexion with their respective undertakings and for other purposes. (*Metropolitan Railway.*)

xliii. An Act to authorise the construction of new railways and works and the acquisition of additional lands by the Great Central Railway Company and by the Humber Commercial Railway and Dock Company to authorise the construction of a new railway by the Great Central and Hull and Barnsley Railway Companies jointly and to make further provision with respect to the existing joint railways of the Great Central and Hull and Barnsley Railway Companies and for other purposes. (*Great Central Railway.*)

xliv. An Act to authorise the mayor aldermen and citizens of the city of Nottingham and county of the same city to construct tramways and street improvements and for other purposes. (*Nottingham Corporation.*)

xlv. An Act to empower the Lord Mayor Aldermen and Citizens of the City of Belfast to acquire the undertaking of the Cavehill and Whitewell Tramway Company and for other purposes. (*Belfast Corporation (Tramways).*

xlvi. An Act to extend the time limited by the Cardiff Railway Acts 1897 1898 1899 1903 1904 1906 and 1908 for the purchase of certain lands and for the completion of Railway No. 2 authorised by the Cardiff Railway Act 1908 to authorise the Company to raise additional capital and for other purposes. (*Cardiff Railway.*)

xlvii. An Act for incorporating the Wimbledon and Sutton Railway Company and authorising them to construct railways and works in the county of Surrey and for other purposes. (*Wimbledon and Sutton Railway.*)

xlviii. An Act to empower the Corporation of Blackpool to purchase the sea-water baths known as the North Shore Baths in the borough to empower the Corporation to provide and maintain sea-water and fresh-water swimming and other baths and for other purposes. (*Blackpool Improvement.*)

xlix. An Act to extend the limits of supply of the Great Grimsby Gas Company and to confer further powers upon the Company. (*Great Grimsby Gas.*)

l. An Act to empower the Baker Street and Waterloo Railway Company to construct a subway and for other purposes. (*Baker Street and Waterloo Railway.*)

li. An Act to empower the urban district council of Mallow to supply gas and to provide for the transfer of the undertaking of the New Mallow Gas Company Limited to the Council and for other purposes. (*Mallow Urban District Gas.*)

lii. An Act to confer additional powers upon the Midland Railway Company for the construction of works and the acquisition of lands to authorise the County Donegal Railways Joint Committee to subscribe further moneys to the capital of the Strabane and Letterkenny Railway Company and for other purposes. (*Midland Railway.*)

liii. An Act for confirming the construction of works and authorising the construction of new works for conferring further powers upon the South Hants Waterworks Company and for other purposes. (*South Hants Water.*)

P. liv. An Act to confirm a Scheme of the Charity Commissioners for the management of various Charities in the City and County of the City of Norwich. (*Norwich Charities Scheme Confirmation.*)

P. lv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Glasgow University (Chair of Clinical Medicine and Chair of Clinical Surgery). (*Glasgow University (Chair of Clinical Medicine and Chair of Clinical Surgery) Order Confirmation.*)

P. lvi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Muirhead Trust. (*Muirhead Trust Order Confirmation.*)

P. lvii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to St. Mungo's College. (*St. Mungo's College Order Confirmation.*)

P. lviii. An Act to confirm a Provisional Order under the Land Drainage Act 1861 in the matter of a proposed drainage district in the Parishes of Iken Sudbourne Orford Gedgrave and Chillesford in the County of Suffolk. (*Land Drainage Provisional Order Confirmation.*)

P. lix. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Dunfermline and District Tramways. (*Dunfermline and District Tramways (Extensions) Order Confirmation.*)

P. lx. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Kirkcaldy Corporation. (*Kirkcaldy Corporation Order Confirmation.*)

P. lxi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Wemyss Tramways. (*Wemyss Tramways (Extensions) Order Confirmation.*)

P. lxii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Caledonian Railway. (*Caledonian Railway Order Confirmation.*)

P. lxiii. An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts 1882 and 1888 relating to Navan and Swinford. (*Electric Lighting Orders Confirmation* (*No.* 3).)

P. lxiv. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the Rural Districts of Rathdrum and Balrothery and the Urban District of Warrenpoint. (*Local Government Board* (*Ireland*) *Provisional Orders Confirmation* (*No.* 3).)

P. lxv. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to the Rural Districts of Belfast Enniskillen and Rathdown No. 1 and the Urban District of Kinsale. (*Local Government Board* (*Ireland*) *Provisional Orders Confirmation* (*No.* 4).

P. lxvi. An Act to confirm certain Provisional Orders of the Local Government Board for Ireland relating to King's County (four) and the Rural District of Larne. (*Local Government Board* (*Ireland*) *Provisional Orders Confirmation* (*No.* 5).)

P. lxvii. An Act to confirm a Provisional Order made by one of His Majesty's Principal Secretaries of State under the Metropolitan Police Act 1886 and the Metropolitan Police Courts Act 1897. (*Metropolitan Police Provisional Order Confirmation.*)

Royal Assent, 3rd August 1910.

P. lxviii. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Brownhills and District Gas Builth Wells Gas Chertsey Gas Cranleigh Gas and Llanidloes Gas. (*Gas Orders Confirmation* (*No.* 1).)

P. lxix. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Burnham Gas Dinnington and District Gas Highbridge Gas and Pinner Gas. (*Gas Orders Confirmation* (*No.* 2).)

P. lxx. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Ripley Gas Rowley Regis and Blackheath Gas Sheffield Gas and Swansea Gas. (*Gas Orders Confirmation* (*No.* 3).)

P. lxxi. An Act to confirm certain Provisional Orders made by the Board of Trade under the General Pier and Harbour Act 1861 relating to Ballochroy Newlyn and Ventnor. (*Pier and Harbour Orders Confirmation* (*No.* 1).)

P. lxxii. An Act to confirm certain Provisional Orders made by the Board of Trade under the General Pier and Harbour Act 1861 relating to Rhyl Torquay and Worthing. (*Pier and Harbour Orders Confirmation* (*No.* 2).)

P. lxxiii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Clydebank and District Water. (*Clydebank and District Water Order Confirmation.*)

P. lxxiv. An Act to confirm a Provisional Order under the Burgh Police (Scotland) Act 1892 relating to Paisley Gas. (*Paisley Gas Order Confirmation.*)

P. lxxv. An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts 1882 and 1888 relating to Chesham (Extension) Church Clevedon Dawlish (Amendment) Derby (Extension) Gorseinon Huddersfield (Extension to South Crosland) Ormskirk (Amendment) Runcorn Urban and Runcorn Rural Runcorn (Weston) Smethwick (Amendment) and Widnes (Amendment). (*Electric Lighting Orders Confirmation* (*No.* 1).)

P. lxxvi. An Act to confirm certain Provisional Orders made by the Board of Trade under the Electric Lighting Acts 1882 and 1888 the Electric Lighting (Scotland) Act 1890 and the Electric Lighting (Scotland) Act 1902 relating to Ardrossan Saltcoats and District Cambuslang (Extension) Cowdenbeath Lochgelly and District and Skelmorlie. (*Electric Lighting Orders Confirmation* (*No.* 2).)

P. lxxvii. An Act to confirm a Provisional Order made by the Board of Trade under the Electric Lighting Acts 1882 and 1888 relating to Bath (Extension). (*Electric Lighting Order Confirmation* (*No.* 4).)

P. lxxviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to Aberavon Farnham (Rural) Rochdale and the Tewkesbury Joint Hospital District. (*Local Government Board's Provisional Orders Confirmation* (*No.* 1).)

P. lxxix. An Act to confirm certain Provisional Orders of the Local Government Board relating to Abertillery New Hunstanton and Stockton-on-Tees. (*Local Government Board's Provisional Orders Confirmation* (*No.* 2).)

P. lxxx. An Act to confirm certain Provisional Orders of the Local Government Board relating to Burnley Southend-on-Sea the Croydon Rural and Merton Joint Hospital District and the Middlesex Districts Joint Small-pox Hospital District. (*Local Government Board's Provisional Orders Confirmation* (*No.* 3).)

P. lxxxi. An Act to confirm certain Provisional Orders of the Local Government Board relating to Bolton Burnley Oldham and Sheffield. (*Local Government Board's Provisional Orders Confirmation* (*No.* 4).)

P. lxxxii. An Act to confirm certain Provisional Orders of the Local Government Board relating to Hanwell Harpenden Merthyr Tydfil Pontypridd and Scunthorpe. (*Local Government Board's Provisional Orders Confirmation* (*No.* 5).)

P. lxxxiii. An Act to confirm certain Provisional Orders of the Local Government Board relating to Chesterfield and Wakefield. (*Local Government Board's Provisional Orders Confirmation* (*No.* 6).)

P. lxxxiv. An Act to confirm certain Provisional Orders of the Local Government Board relating to Bedford Caerphilly Epping (Rural) Guildford Leek (Rural) Morpeth Richmond (Surrey) and Rotherham (two). (*Local Government Board's Provisional Orders Confirmation* (*No.* 7).)

P. lxxxv. An Act to confirm certain Provisional Orders of the Local Government Board relating to Brighton Honiton Oxford Torquay and West Hartlepool. *Local Government Board's Provisional Orders Confirmation* (*No.* 8).)

P. lxxxvi. An Act to confirm certain Provisional Orders of the Local Government Board relating to Ashton-under-Lyne Blackburn Carlisle Leigh-on-Sea Newcastle-upon-Tyne and Sheffield (two). (*Local Government Board's Provisional Orders Confirmation* (*No.* 9).)

P. lxxxvii. An Act to confirm certain Provisional Orders of the Local Government Board relating to the North East Durham Joint Small-Pox Hospital District the North East Kent United Districts the Conway and Penmaenmawr and the Windsor and Egham Joint Hospital Districts. (*Local Government Board's Provisional Orders Confirmation* (*No.* 10).)

P. lxxxviii. An Act to confirm certain Provisional Orders of the Local Government Board relating to Bath and Bollington. (*Local Government Board's Provisional Orders Confirmation* (*No.* 14).)

P. lxxxix. An Act to confirm a Provisional Order of the Local Government Board relating to Wallsend. (*Local Government Board's Provisional Order Confirmation* (*No.* 15).)

P. xc. An Act to confirm a Provisional Order made by the Board of Education under the Education Acts 1870 to 1907 to enable the London County Council to put in force the Lands Clauses Acts. (*Education Board Provisional Order Confirmation* (*London*).)

P. xci. An Act to confirm certain Provisional Orders made by the Board of Education under the Education Acts 1870 to 1907 to enable the Councils of the Administrative Counties of Berks and Surrey the County Boroughs of Birmingham and Swansea and the Urban District of Rhondda to put in force the Lands Clauses Acts. (*Education Board Provisional Orders Confirmation* (*Berks &c.*).)

P. xcii. An Act to confirm a Provisional Order of the Local Government Board for Ireland relating to King's County and the County of Tipperary (North Riding). (*Local Government Board* (*Ireland*) *Provisional Order Confirmation* (*No.* 6).)

P. xciii. An Act to confirm a Provisional Order made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Sutton District Waterworks. (*Water Provisional Order.*)

P. xciv. An Act to confirm certain Provisional Orders made by the Board of Trade under the Gas and Water Works Facilities Act 1870 relating to Barnstaple Water Chelsham and Woldingham Water East Kent District Water and South Kent Water. (*Water Orders Confirmation.*)

P. xcv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Highland Railway. (*Highland Railway Order Confirmation.*)

P. xcvi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Falkirk Corporation Gas. (*Falkirk Corporation Gas Order Confirmation.*)

P. xcvii. An Act to confirm a Provisional Order under the Land Drainage Act 1861 in the matter of a proposed drainage district in the Parishes of Ince Thornton le Moors Little Stanney Great Stanney Stoke Wervin Wimbolds Trafford Picton Bridge Trafford Mickle Trafford Barrow Guilden Sutton Christleton Tarvin and Cotton Edmunds in the County of Chester. (*Land Drainage Provisional Order Confirmation* (*No.* 2).)

P. xcviii. An Act to confirm a Provisional Order under the Land Drainage Act 1861 in the matter of a proposed drainage district in the Parishes of Bourne and Thurlby in the county of Lincoln. (*Land Drainage Provisional Order Confirmation (No. 3).*)

P. xcix. An Act to confirm a Provisional Order made by the Board of Trade under the Port of London Act 1908 relating to the Registration of Craft by the Port of London Authority. (*Port of London (Registration of Craft) Order Confirmation.*)

P. c. An Act to confirm a Provisional Order made by the Board of Trade under the Port of London Act 1908 relating to the Maximum Port Rates on Goods which may be levied by the Port of London Authority. (*Port of London (Port Rates on Goods) Provisional Order.*)

P. ci. An Act to confirm certain Provisional Orders made by the Board of Trade under the Tramways Act 1870 relating to Huddersfield Corporation Tramways Milnrow Urban District Council Tramways and Rawtenstall Corporation Tramways. (*Tramways Orders Confirmation.*)

P. cii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Montrose Water &c. (*Montrose Water &c. Order Confirmation.*)

P. ciii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Fraserburgh Water. (*Fraserburgh Water Order Confirmation.*)

P. civ. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Sidlaw Sanatorium. (*Sidlaw Sanatorium (Transfer) Order Confirmation.*)

P. cv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Wemyss and District Water. (*Wemyss and District Water Order Confirmation.*)

cvi. An Act to extend the limits of supply of the Shirebrook and District Gas Company and for other purposes. (*Shirebrook and District Gas.*)

cvii. An Act to authorise the Urban District Council of Mountain Ash to construct additional waterworks and for other purposes. (*Mountain Ash Water.*)

cviii. An Act to confer further powers on the Cambridge University and Town Waterworks Company and for other purposes. (*Cambridge University and Town Waterworks.*)

cix. An Act to empower the Metropolitan District Railway Company to capitalise the arrears of dividend on their guaranteed stock to reduce the dividend on their first preference stock and to authorise them and the London and South Western Railway Company to construct new railways and for other purposes. (*Metropolitan District Railway.*)

cx. An Act to alter and extend the powers of the Commissioners for the harbour of Padstow to authorise the construction of a pier and other works by them and for other purposes. (*Padstow Harbour.*)

cxi. An Act to incorporate the Havant Gas Company and to enable that Company to supply gas in the urban district of Havant and other adjoining places. (*Havant Gas.*)

cxii. An Act to extend the time limited for the construction of certain works by the London United Tramways Limited and for other purposes. (*London United Tramways.*)

cxiii. An Act to authorise the mayor aldermen and burgesses of the borough of Southampton to construct tramways street improvements and an embankment and to make further provision in regard to their tramway and electricity undertakings and the health local government and improvement of the borough and for other purposes. (*Southampton Corporation.*)

cxiv. An Act to extend the time for the construction of railways by the Barry Railway Company and for other purposes. (*Barry Railway.*)

cxv. An Act to regulate the expenditure of money by the London County Council on capital account during the current financial period and the raising of money to meet such expenditure and for other purposes. (*London County Council (Money).*)

cxvi. An Act to empower the urban district council of Little Hulton to supply gas and to provide for the transfer to the Council of so much of the gas undertaking of the Salford Corporation as is situate within the urban district of Little Hulton and to confirm an agreement with the Earl of Ellesmere for the supply of gas in bulk to the Council and to make further and better provision with regard to the improvement health and local government of the district and for other purposes. (*Little Hulton Urban District Council.*)

cxvii. An Act to confer powers upon the Lord Mayor Aldermen and Citizens of the City of Bradford for the construction of Tramways and Street Works to authorise the use of Trolley Vehicles to alter the style and title of

the Corporation and to make provisions with respect to various matters of local administration and management. (*Bradford Corporation.*)

cxviii. An Act to amend the Yorkshire Registries Act 1884 in its application to the East Riding of the county of York to vest Hull Bridge in the East Riding County Council and for other purposes. (*East Riding County Council.*)

cxix. An Act to confer further powers upon the mayor aldermen and burgesses of the county borough of Middlesbrough with respect to the supply of gas and electricity to establish an accident fund to make further provision for the health local government and improvement of the borough and for other purposes. (*Middlesbrough Corporation.*)

cxx. An Act to establish a joint board representative of the Rhondda and Pontypridd Urban District Councils with power to acquire the undertaking of the Pontypridd Waterworks Company and to construct works and to supply water and for other purposes. (*Pontypridd and Rhondda Water.*)

cxxi. An Act to authorise the Rhondda Urban District Council to construct additional tramways to make street improvements to confer upon the Council further powers for the better local government and improvement of the district and for other purposes. (*Rhondda Urban District Council (Tramways Extensions &c.).*)

cxxii. An Act to empower the Fylde Water Board to construct additional waterworks and for other purposes. (*Fylde Water Board.*)

cxxiii. An Act to make further and better provision for the improvement and good government of the borough of Eastbourne for the extension of the borough and for other purposes. (*Eastbourne Corporation.*)

cxxiv. An Act to authorise the Lancashire and Yorkshire Railway Company to construct a new railway to widen certain existing railways and construct other works to acquire additional lands and for other purposes. (*Lancashire and Yorkshire Railway.*)

cxxv. An Act to constitute and incorporate a water board consisting of representatives from the councils of the urban districts of Abertillery Abercarn Risca and Mynyddislwyn in the county of Monmouth to authorise the Board to construct waterworks to vest in the Board the waterworks undertakings of the said councils and for other purposes. (*Abertillery and District Water Board.*)

cxxvi. An Act to extend the limits of supply of the Slough Waterworks Company to sanction and confirm the construction of existing waterworks to confer further powers upon the Company and for other purposes. (*Slough Waterworks.*)

cxxvii. An Act to confer further powers upon the Bristol Gas Company. (*Bristol Gas.*)

cxxviii. An Act to empower the London County Council to construct and work new tramways and to alter and reconstruct existing tramways and to make a new street street improvements and other works to empower the council of the royal borough of Kensington to contribute towards cost of a new street in Hammersmith and for other purposes. (*London County Council* (*Tramways and Improvements*).)

cxxix. An Act to empower the London County Council to execute street works and acquire lands to confer other powers upon that Council and upon sanitary authorities in the administrative county of London to provide for the licensing of employment agencies to empower the council of the metropolitan borough of Camberwell to acquire certain lands and for other purposes. (*London County Council* (*General Powers*).)

cxxx. An Act to empower the Corporation of Middleton to acquire and utilise the Boarshaw Estate and construct street and other works to confer further powers on the Corporation with regard to their gas and electricity undertakings and to make further and better provision with regard to the improvement health and local government of the borough of Middleton. (*Middleton Corporation.*)

cxxxi. An Act to consolidate with amendments the Glasgow Gas Acts 1869 to 1909 and for other purposes. (*Glasgow Gas.*)

ROYAL ASSENT, 28th November 1910.

P. cxxxii. An Act to confirm a Provisional Order under the Sea Fisheries Act 1868 relating to a several Oyster and Mussel Fishery at the Bay of Firth. (*Oyster and Mussel Fishery* (*Bay of Firth*) *Order Confirmation.*)

P. cxxxiii. An Act to confirm a Provisional Order made by the Board of Trade under the Port of London Act 1908 relating to the Thames Conservancy. (*Thames Conservancy* (*Appointments and Tolls*) *Provisional Order.*)

P. cxxxiv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Dick Trust. (*Dick Trust Order Confirmation.*)

P. cxxxv. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the River Don (Salmon Fisheries). (*River Don (Salmon Fisheries) Order Confirmation.*)

P. cxxxvi. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to the Dundee Gas Commissioners. (*Dundee Gas Commissioners Order Confirmation.*)

P. cxxxvii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Edinburgh Corporation. (*Edinburgh Corporation Order Confirmation.*)

P. cxxxviii. An Act to confirm a Provisional Order under the Private Legislation Procedure (Scotland) Act 1899 relating to Loch Leven Water Power. (*Loch Leven Water Power (Transfer) Order Confirmation.*)

P. cxxxix. An Act to confirm a Provisional Order under the Burgh Police (Scotland) Act 1892 relating to Govan Burgh. (*Govan Burgh Order Confirmation.*)

P. cxl. An Act to constitute the London County Council the purchasing authority in respect of the undertakings of certain Electric Lighting Companies in London to which the London Electric Supply Act 1908 does not apply and for the purposes incidental thereto. (*London Electric Supply.*)

cxli. An Act to provide in the case of certain Gas Companies for the adoption of the Metropolitan Argand Burner No. 2 as a Standard Burner in substitution for the various Burners now in use for the official testing of the illuminating power of gas supplied by them and for other purposes. (*Gas Companies (Standard Burner) (No. 1).*)

cxlii. An Act to provide in the case of certain Gas Companies for the adoption of the Metropolitan Argand Burner No. 2 as a Standard Burner in substitution for the various Burners now in use for the official testing of the illuminating power of gas supplied by them and for other purposes. (*Gas Companies (Standard Burner) (No. 2).*)

cxliii. An Act to provide in the case of certain Gas Companies for the adoption of the Metropolitan Argand Burner No. 2 as a Standard Burner in substitution for the various Burners now in use for the official testing of the illuminating power of gas supplied by them and for other purposes. (*Gas Companies (Standard Burner) (No. 3).*)

cxliv. An Act to empower the lord mayor aldermen and citizens of the city of Leeds to provide omnibuses worked by electricity and to construct a street improvement and for other purposes. (*Leeds Corporation.*)

cxlv. An Act to confirm and give effect to an Indenture between the Llanelly Harbour Trust the Urban District Council of Llanelly and the Governor and Company of the Bank of England to amend the Llanelly Harbour Act 1904 and for other purposes. (*Llanelly Harbour.*)

PRIVATE ACT.

NOT PRINTED.

ROYAL ASSENT, 26th July 1910.

An Act to dissolve the marriage of Isabella Caroline Annie Warden of the Red House Maynooth in the county of Kildare with Kenneth Evers Warden her husband and to enable her to marry again and for other purposes. (*Warden's Divorce.*)

TABLE IIA.

A

TABLE

OF

The Titles of the Local and Private Acts (including the Public Acts of a Local Character) passed during the Session 10 EDWARD 7 and 1 GEORGE 5.—A.D. 1910.

ARRANGED ALPHABETICALLY.

Abertillery and District Water Board. c. cxxv.
Assam Railways and Trading Company's. c. xiv.
Baker Street and Waterloo Railway. c. l.
Bankers Guarantee and Trust Fund Incorporation. c. vi.
Barry Railway. c. cxiv.
Belfast Corporation (Tramways). c. xlv.
Bishop's Stortford Harlow and Epping Gas and Electricity. c. xvii.
Blackpool Improvement. c. xlviii.
Bradford Corporation. c. cxvii.
Brighton and Hove Gas. c. xxxvi.
Bristol Gas. c. cxxvii.
Caledonian Railway Order Confirmation. c. lxii.
Cambridge University and Town Waterworks. c. cviii.
Cardiff Railway. c. xlvi.
Central Argentine Railway Limited. c. xxviii.
Charnwood Forest Railway. c. xi.
City of Dublin Steam Packet Company's. c. vii.
City of London (Tithes and Rates). c. xxx.
Clydebank and District Water Order Confirmation. c. lxxiii.
Dick Trust Order Confirmation. c. cxxxiv.
Dundee Gas Commissioners Order Confirmation. c. cxxxvi.

Dunfermline and District Tramways (Extension) Order Confirmation. c. lix.

Eastbourne Corporation. c. cxxiii.
East Grinstead Gas and Water. c. xxxvii.
East Riding County Council. c. cxviii.
Edinburgh Corporation Order Confirmation. c. cxxxvii.
Education Board Provisional Orders Confirmation :—
(Berks &c.). c. xci.
(London). c. xc.
Egremont Urban District Council (Gas). c. xxxviii.
Electric Lighting Orders Confirmation :—
(No. 1). c. lxxv.
(No. 2). c. lxxvi.
(No. 3). c. lxiii.
(No. 4). c. lxxvii.
Exmouth Gas. c. xxxv.
Exmouth Urban District Water. c. xxxix.

Falkirk Corporation Gas Order Confirmation. c. xcvi.
Farnham Gas and Electricity. c. xii.
Fraserburgh Water Order Confirmation. c. ciii.
Fylde Water Board. c. cxxii.

Garnart Gas. c. xxiii.
Gas Companies (Standard Burner) (No. 1). c. cxli.
——————————————— (No. 2). c. cxlii.
——————————————— (No. 3). c. cxliii.
Gas Orders Confirmation :—
(No. 1). c. lxviii.
(No. 2). c. lxix.
(No. 3). c. lxx.
Glasgow Gas. c. cxxxi.
Glasgow University (Chair of Clinical Medicine and Chair of Clinical Surgery) Order Confirmation. c. lv.
Govan Burgh Order Confirmation. c. cxxxix.
Gowerton Gas. c. xv.
Great Central Railway. c. xliii.
Great Grimsby Gas. c. xlix.
Great Western Railway (General Powers). c. xxii.

Havant Gas. c. cxi.
Highland Railway Order Confirmation. c. xcv.

Kirkcaldy Corporation Order Confirmation. c. lx.

Lancashire and Yorkshire Railway. c. cxxiv.

Land Drainage Provisional Orders Confirmation :—

——— c. lviii.
(No. 2). c. xcvii.
(No. 3). c. xcviii.

Leeds Corporation. c. cxliv.

Little Hulton Urban District Council. c. cxvi.

Liverpool and London and Globe Insurance Company's. c. xxvii.

Llanelly Harbour. c. cxlv.

Local Government Board's Provisional Orders Confirmation :—

(No. 1). c. lxxviii.
(No. 2). c. lxxix.
(No. 3). c. lxxx.
(No. 4). c. lxxxi.
(No. 5). c. lxxxii.
(No. 6). c. lxxxiii.
(No. 7). c. lxxxiv.
(No. 8). c. lxxxv.
(No. 9). c. lxxxvi.
(No. 10). c. lxxxvii.
(No. 14). c. lxxxviii.
(No. 15). c. lxxxix.

Local Government Board (Ireland) Provisional Orders Confirmation :—

(No. 1). c. i.
(No. 2). c. ii.
(No. 3). c. lxiv.
(No. 4). c. lxv.
(No. 5). c. lxvi.
(No. 6). c. xcii.

Loch Leven Water Power (Transfer) Order Confirmation. c. cxxxviii.

London County Council (General Powers). c. cxxix.

——————— (Money). c. cxv.

——————— (Tramways and Improvements). c. cxxviii.

London Electric Railway Amalgamation. c. xxxii.

London Electric Supply. c. cxl.

London United Tramways. c. cxii.

Mallow Urban District Gas. c. li.

Mansfield Railway. c. xli.

Matlock Bath and Scarthin Nick Urban District Council. c. xxvi.

Mersey Railway. c. iv.

Metropolitan District Railway. c. cix.

Metropolitan Police Provisional Order Confirmation. c. lxvii.

Metropolitan Railway. c. xlii.

Middlesbrough Corporation. c. cxix.

Middleton Corporation. c. cxxx.

Midland Railway. c. lii.

Montrose Water &c. Order Confirmation. c. cii.
Morecambe Tramways Company's. c. xiii.
Mountain Ash Water. c. cvii.
Muirhead Trust Order Confirmation. c. lvi.
National Provident Institution. c. ix.
Norwich Charities Scheme Confirmation. c. liv.
Nottingham Corporation. c. xliv.
Oyster and Mussel Fishery (Bay of Firth) Order Confirmation. c. cxxxii.
Padstow Harbour. c. cx.
Paisley Gas Order Confirmation. c. lxxiv.
Pier and Harbour Orders Confirmation :—
(No. 1). c. lxxi.
(No. 2). c. lxxii.
Pontypridd and Rhondda Water. c. cxx.
Port of London (Port Rates on Goods) Provisional Order. c. c.
——————— (Registration of Craft) Order Confirmation. c. xcix.
Provident Association of London. c. xxiv.
Railway Passengers Assurance Company (Transfer to North British and Mercantile Insurance Company). c. xxxi.
Reading and District Electric Supply. c. xxix.
Rhondda Urban District Council (Tramways Extensions &c.). c. cxxi.
River Don (Salmon Fisheries) Order Confirmation. c. cxxxv.
St. Just-in-Roseland (Experimental Dock Works). c. xviii.
St. Mary Stockport Rectory. c. xxxiii.
St. Mungo's College Order Confirmation. c. lvii.
Shirebrook and District Gas. c. cvi.
Sidlaw Sanatorium (Transfer) Order Confirmation. c. civ.
Slough Waterworks. c. cxxvi.
South Hants Water. c. liii.
South Lincolnshire Water. c. xxxiv.
Southampton Corporation. c. cxiii.
Southend Waterworks. c. xix.
Standard Life Assurance Company's. c. x.
Stratford-upon-Avon and Midland Junction Railway (Various Powers). c. viii.
Surbiton Urban District Council. c. xvi.

Thames Conservancy (Appointments and Tolls) Provisional Order. c. cxxxiii.

Thorne and District Water. c. xx.

Tramways Orders Confirmation. c. ci.

Tynemouth Corporation. c. xxv.

Warden's Divorce.

Water Orders Confirmation:—

——— c. xciii.

——— c. xciv.

Wear Navigation and Sunderland Dock. c. iii.

Wemyss and District Water Order Confirmation. c. cv.

Wemyss Tramways (Extensions) Order Confirmation. c. lxi.

Wicklow Gas. c. v.

Wimbledon and Sutton Railway. c. xlvii.

Worksop Urban District Council. c. xl.

Yorkshire Electric Power. c. xxi.

Yorkshire Registries and Driffield Navigation. See East Riding County Council.

TABLE III.

Showing the Effect of the Year's Legislation.

ACTS OF FORMER SESSIONS (IN CHRONOLOGICAL ORDER) REPEALED OR AMENDED BY ACTS OF 10 EDW. 7 & 1 GEO. 5.*

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 10 Edw. 7 & 1 Geo. 5.
12 Chas. 2. c. 34	Planting, Setting, or Sowing of Tobacco in E. and I.	Repealed	8, s. 96 (1), Sch. VI.
15 Chas. II. c. 7	Trade	Repealed	8, s. 96 (1), Sch. VI.
1 Will. and Mary Sess. 2, c. 2.	Bill of Rights	S. 1 amended	29, s. 1.
22 Geo. 3. c. 73	Tobacco	Repealed	8, s. 96 (1), Sch. VI.
36 Geo. 3. c. 52	Legacy Duty	S. 14 rep. in part (*but see Terms*).	8, s. 96 (1), Sch. VI.
54 Geo. 3. c. 92	Probate and Legacy Duties (I.).	S. 15 rep. in part (*but see Terms*).	8, s. 96 (1), Sch. VI.
55 Geo. 3. c. 184	Stamp	Sch. (Part III.) amended	8, s. 58.
56 Geo. 3. c. 46	Civil List Audit	Continued	28, s. 9 (2)
4 Geo. 4. c. 50	Juries	S. 22 rep. in part	17, s. 1 (1).
6 Geo. 4. c. 81	Excise Licences	Ss. 2, 16, 26 rep. in part	8, s. 96 (1), Sch. VI.
9 Geo. 4. : c. 47	Passage Vessel Licences	Repealed	8, s. 96 (1), Sch. VI.
c. 61	Alehouse	Repealed (*but see Terms*)	24, s 112, Sch. VII.
11 Geo. 4. and 1 Will. 4. c. 64.	Beerhouse	Ss. 7, 8, 30 rep.; s. 2 rep. in part.	8, s. 96 (1), Sch. VI.
1 & 2 Will. 4. c. 13	Tobacco Cultivation	Repealed	8, s. 96 (1), Sch. VI.
4 & 5 Will. 4. : c. 75	Excise Act	S. 10 repealed	8, s. 96 (1), Sch. VI.
c. 85	Beerhouse	Ss. 13, 17, 19, 20 rep.	8, s. 96 (1), Sch. VI.
12 & 13 Will. 3. c. 2.	Act of Settlement	S. 2 amended	29, s. 1.
1 Vict. c. 2	Civil Lists	Ss. 5, 6, 14 continued	28, s. 9 (1) (2).
3 & 4 Vict. : c. 17	Excise	S. 1 rep. in part	8, s. 96 (1), Sch. VI.
c. 61	Beerhouse	S. 1 rep. in part	35, s. 2.

* Acts continued annually by the Expiring Laws Continuance Act are not noticed in this Table.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 10 Edw. 7 & 1 Geo. 5.
5 & 6 Vict. c. 44	Licensing - - - -	Ss. 1–3, 6 repealed (*but see Terms*).	24. s. 112, Sch. VII.
8 & 9 Vict. c. 64	Spirits (I.) - - - -	S. 1 rep. in part - - -	8, s. 96 (1), Sch. VI.
11 & 12 Vict. c. 121.	Liqueur - - - -	Ss. 9–11 repealed - - -	8, s. 96 (1), Sch. VI.
13 & 14 Vict. :			
c. 36	Court of Session (S.) - -	S. 40 rep. in part - - -	31. s. 1.
c. 67	Brewers' Licensing - -	Repealed - - - -	8, s. 96 (1), Sch. VI.
16 & 17 Vict. :			
c. 51	Succession Duty - - -	S. 10 am. ; s. 23 rep. (*but see Terms*).	8, ss. 58, 96 (1), Sch. VI.
c. 67	Licensing (S.) - - - -	S. 8 repealed - - -	8, s. 96 (1), Sch. VI.
17 & 18 Vict. c. 80	Registration of Births, Deaths and Marriages (S.).	S. 58 amended - - -	32, s. 1.
22 Vict. c. 26 -	Superannuation - - -	S. 12 extended - - -	7. s. 2 (1).
23 & 24 Vict. :			
c. 27	Refreshment Houses - -	Ss. 3, 4, 7. 19 rep. ; ss. 1. 8. 21–23, 25, 44 rep. in part.	8, s. 96 (1), Sch. VI.
c. 107	Refreshment Houses (I.) -	Ss. 3, 4, 7, 21, 22 rep. ; ss. 1, 8, 10, 23-25, 27–31, 46, Sch. rep. in part.	8. s. 96 (1). Sch. VI.
c. 113	Excise - - - - - -	Ss. 1, 7, 37, repealed - -	8. s. 96 (1). Sch. VI.
24 & 25 Vict. :			
c. 21	Revenue (No. 1) - - -	Ss. 2, 3, Sch. A. repealed -	8, s. 96 (1). Sch. VI.
c. 91	Revenue (No. 2) - - -	Ss. 10, 12, 14 rep. ; ss. 9, 11 rep. in part.	8. s. 96 (1). Sch. VI.
26 & 27 Vict. c. 33	Revenue - - - -	Ss. 1, 2, 18, 19 rep. ; s. 3 rep. in part.	8. s. 96 (1). Sch. VI.
27 & 28 Vict. :			
c. 18	Revenue (No. 1) - - -	Sch. B. rep. in part - -	8. s. 96 (1), Sch. VI.
c. 35	Beerhouses (I.) - - -	S. 15 repealed - - -	8, s. 96 (1), Sch. VI.
32 & 33 Vict. c. 27	Wine and Beerhouse - -	Repealed (*but see Terms*) -	24. s. 112, Sch VII.
33 & 34 Vict. :			
c. 29	Wine and Beerhouse Amendment.	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
c. 111	Beerhouse - - - -	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
35 & 36 Vict. c. 94	Licensing - - - -	Repealed, except ss. 1, 2, 12, 27, 28, 39, 46 (so far as it applies to excise licences), the proviso to s. 75, and ss. 76–90 (*but see Terms*).	24, s. 112, Sch. VII.
37 & 38 Vict. :			
c. 46	Customs (Isle of Man) Tariff	S. 2 amended - - - -	18, s. 2.
c. 49	Licensing - - - -	Repealed, except ss. 1, 11, 19, and definition of "occasional licence" in s. 32 (*but see Terms*).	24, s. 112, Sch. VII.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 10 Edw. 7 & 1 Geo. 5.
38 & 39 Vict. c. 23	Customs and Inland Revenue	Ss. 9, 12 repealed - - -	8, s. 96 (1), Sch. VI.
39 & 40 Vict. c. 16	Customs and Inland Revenue	S. 4 rep. in part - - -	8, s. 96 (1), Sch. VI.
40 & 41 Vict. c. 2	Treasury Bills - - -	S. 6 restricted - - - -	4, s. 3 (2). 9, s. 2 (2). 14, s. 2 (2). 38, s. 2 (2).
43 & 44 Vict. c. 20	Inland Revenue - - -	Ss. 10 (1) (2), 40-42, 44, 45 rep.; ss. 10, 43 rep. in part.	8, s. 96 (1), Sch. VI.
44 & 45 Vict. :			
c. 12	Customs and Inland Revenue	S. 14 (1) rep.; s. 38 (2 *a*) am.	8, ss. 59 (1), 96 (1), Sch. VI.
c. 58	Army - - - - -	S. 46 (2 *a*) am.; s. 46 (4) rep.	6, s. 4.
c. 61	Sunday Closing (W.) - -	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
45 & 46 Vict. :			
c. 50	Municipal Corporations -	Am.; ss. 60 (3), 61 (3) rep.; s. 60 (6) rep. in part.	19, s. 1.
c. 66	Passenger Vessels Licences Amendment (S.).	S. 1 rep. in part - - -	8, s. 96 (1), Sch. VI.
c. 73	Ancient Monuments Protection.	S. 4 extended - - -	3, s. 1.
47 & 48 Vict. :			
c. 29	Licensing (Evidence) - -	Rep. (*but see Terms*) -	24, s. 112, Sch. VII.
c. 63	Trusts (S.) Amendment -	S. 3 amended - - -	22, s. 3.
48 & 49 Vict. c. 51	Customs and Inland Revenue	Ss. 4 (2), 5 repealed - -	8, s. 96 (1), Sch. VI.
49 & 50 Vict. c. 18	Customs and Inland Revenue	S. 3 rep. in part - - -	8, s. 96 (1), Sch. VI.
51 & 52 Vict. c. 8	Customs and Inland Revenue	S. 4 rep. in certain cases -	8, s. 96 (1), Sch. VI.
52 & 53 Vict. c. 42	Revenue - - - -	S. 28 rep.; s. 24 rep. in part	8, s. 96 (1), Sch. VI.
53 & 54 Vict. c. 67	Police (S.) - - - -	Am.; ss. 4 (1) (4), 8, 18 (3), 25 (2) (*but see Terms*), 27 (6) am.; ss. 3, 25 (3) rep.; s. 4 (5) ext. with mod.; s. 15 (2) restricted.	10, ss. 4, 5, 8 (1), 9 (2), 10–12, 14.
54 & 55 Vict. :			
c. 39	Stamp - - - - -	Ss. 12, 15 (2) am.; ss. 52, 53 rep.; Sch. I. rep. in part.	8, ss. 8, 73-77, 96 (1), Sch. VI.
c. 48	Purchase of Land (I.) - -	S. 25 applied with mod. -	21, s. 5.
56 & 57 Vict. :			
c. 7	Customs and Inland Revenue	S. 3 repealed - - - -	8, s. 96 (1), Sch. VI.
c. 70	East India Loan - - -	Ss. 14–17, 19 incorporated -	5, s. 4.
57 & 58 Vict. :			
c. 30	Finance - - - -	Ss. 2 (3), 17 am. - - -	8, ss. 54, 59 1)
c. 57	Diseases of Animals - -	Am.; s. 47 am.; in s. 51 expression "animals" ext. to include "horses" (*but see* 10 Edw. 7. & 1 Geo. 5. c. 20. s. 7.).	20, ss. 1, 2, 6

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 10 Edw. 7 & 1 Geo. 5.
59 & 60 Vict. :			
c. 28	Finance - - - -	S. 20 rep. in part (*but see Terms*).	8, s. 96 (1), Sch. VI.
c. 36	Locomotives on Highways -	S. 8 rep. in certain cases -	8, s. 96 (1), Sch. VI.
60 & 61 Vict. c. 24	Finance - - - -	S. 7 repealed - - -	8, s. 96 (1), Sch. VI.
61 & 62 Vict. :			
c. 10	Finance - - - -	S. 1 repealed - - -	8, s. 96 (1), Sch. VI.
c. 42	Trusts (S.) - - - -	S. 3 amended - - -	22, s. 3.
c. 46	Revenue - - - -	S. 7 (1) repealed - - -	8, s. 96 (1), Sch. VI.
62 & 63 Vict. c. 9	Finance - - - -	S. 13 repealed - - -	8, s. 96 (1), Sch. VI.
63 & 64 Vict. :			
c. 7	Finance - - - -	S. 2 rep. ; s. 5 rep. in part ; proviso to s. 7 (5) virt. rep. ; s. 11 am.	8, ss. 59 (1), 60 (1), 96 (1), Sch. VI.
c. 31	Isle of Man (Customs) - -	Ss. 1, 2 (*par.* 2) continued -	18, s. 1.
c. 34	Ancient Monuments Protection	S. 6 extended - - -	3, s. 1.
1 Edw. 7. :			
c. 4	Civil List - - - -	Ss. 1–3, 6, 9 (1–4) repealed -	28, s. 9 (3).
c. 27	Intoxicating Liquors (Sale to Children).	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
2 Edw. 7. :			
c. 10	Police Reservists - - -	Repealed - - - -	10, s. 9 (3).
c. 28	Licensing - - - -	Ss. 4, 9–21, 23–32 rep. (*but see Terms*).	24, s. 112, Sch. VII.
c. 37	Osborne Estate - - -	S. 1 (2) repealed - - -	28, s. 9 (3).
3 Edw. 7. c. 25 -	Licensing (S.) - - -	Ss. 44, 51 rep. ; s. 11 (1) rep. in part.	8, s. 96 (1), Sch. VI.
4 Edw. 7. :			
c. 7	Finance - - - -	Ss. 2 (1), 3 (1) rep. ; s. 2 (3) rep. in part.	8, s. 96 (1), Sch. VI.
c. 23	Licensing - - - -	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
5 Edw. 7. c. 4 -	Finance - - - -	S. 7 (4) repealed - - -	35, s. 4.
6 Edw. 7. :			
c. 18	Isle of Man (Customs) - -	S. 1 continued - - -	18, s. 1.
c. 20	Revenue - - - -	S. 7 (1) repealed - - -	8, s. 96 (1), Sch. VI.
c. 23	Finance - - - -	S. 2 (1) (2), Sch. I. rep. -	8, s. 96 (1), Sch. VI.
c. 42	Licensing - - - -	Repealed (*but see Terms*) -	24, s. 112, Sch. VII.
7 Edw. 7. c. 13 -	Finance - - - -	S. 12, Sch. I. rep. ; s. 2 rep. in part ; s. 19 applied with mods.	8, ss. 54, 67, 96 (1), Sch. VI.
8 Edw. 7. :			
c. 10	Tobacco Growing (S.) - -	Repealed - - - -	8, s. 96 (1), Sch. VI.
c. 16	Finance - - - -	S. 1 continued ; s. 3 (1) rep. in part ; s. 3 (2) (3) extended.	8, ss. 80, 83 (4), 96 (1), Sch. VI.

Statute and Chapter.	Subject-matter or Short Title.	How affected.	Chapter of 10 Edw. 7 & 1 Geo. 5.
8 Edw. 7.—*cont.*			
c. 54	East India Loans - -	S. 5 incorporated - - -	5, s. 4.
c. 64	Agricultural Holdings (S.) -	S. 11 amended - - -	30, s. 1.
c. 67	Children - - - - -	Ss. 17, 18 amended - -	25, s. 1.
c. 69	Companies (Consolidation) -	S. 17 explained - - -	23, s. 1 (1).
9 Edw. 7. c. 47 -	Development and Road Improvement Funds.	Ss. 3, 11 (5) amended - -	7, s. 1.
10 Edw. 7. c. 8 -	Finance - - - - -	S. 80 continued - - -	35, s. 1.

TABLE IV.

A LIST

OF

THE LOCAL AND PRIVATE ACTS,

(10 Edw. 7. & 1 Geo. 5. 1910)

ARRANGED IN CLASSES.

Class I.—Bridges, Ferries, Roads, Subways and Tunnels.
- (1) Bridges.
- (2) Ferries.
- (3) Roads.
- (4) Subways and Tunnels.

" II.—Railways, Tramroads and Tramways.
- (1) Railways.
- (2) Tramroads and Tramways.
- (3) Light Railways.

" III.—Canals, Rivers and Navigations.

" IV.—Harbours, Docks, Ports, Piers and Quays.

" V.—Local Government (including Judicial Matters, Poor Law and Public Health).

" VI.—Lighting, Power and Heating.
- (1) Gas.
- (2) Electricity.

" VII.—Water Supply.

" VIII.—Drainages and Drainage Embankments.

" IX.—Inclosures, Open Spaces, &c.
- (1) Inclosures and Allotments.
- (2) Open Spaces, Commons and Parks.

" X.—Fisheries.

" XI.—Charitable and Educational, &c., Foundations and Institutions.

Class XII.—Ecclesiastical Affairs (including Tithes and Marriage Confirmation).

„ XIII.—Personal and Private (including Estates).

(1) Annuities and Grants of Money.
(2) Divorce.
(3) Estates.
(4) Names, Change of.
(5) Naturalization.
(6) Patents.
(7) Restoration of Dignities.
(8) Miscellaneous.

„ XIV.—Trading and other Companies.

(1) Banking and Investment.
(2) Cemetery.
(3) Insurance.
(4) Land and Building.
(5) Miscellaneous.

„ XV.—Crown.

„ XVI.—Provisional Orders Confirmation.

Note.—In this Table, words, printed in *italics*, following the Title, are added to explain the principal purposes of the Act; where none are added, and the Title itself conveys no explanation, the Act may be considered as one giving General Powers.

Class I.—Bridges, Ferries, Roads, Subways and Tunnels.

(1) *Bridges:*

East Riding County Council (*Vesting Hull Bridge in County Council, &c.*). c. cxviii.
Middleton Corporation (*Power to construct bridge over River Irk*). c. cxxx.

(2) *Ferries: Nil.*

(3) *Roads: Nil.*

(4) *Subways and Tunnels:*

Baker Street and Waterloo Railway (*Power to construct subway*). c. l.
Metropolitan Railway (*Construction of subways*). c. xlii.

Class II.—Railways, Tramroads and Tramways.

(1) *Railways:*

Assam Railways and Trading Company's (*Re-arrangement of capital*). c. xiv.
Baker Street and Waterloo (*Power to construct subway. Additional lands. As to stations at Piccadilly Circus and Jermyn Street*). c. l.
Barry (*Extension of time. Additional capital*). c. cxiv.
Cardiff (*Extension of time. Additional capital*). c. xlvi.

Class II.—Railways, Tramroads and Tramways—*continued.*

(1) *Railways*—continued.

Central Argentine Railway Limited (*Power to contract with Argentine Government for construction of irrigation works. Consolidation of, and power to issue additional, debenture stock. Hotels*). c. xxviii.

Charnwood Forest (*Provisions for ascertainment of, and with respect to register of, ordinary shareholders, &c.*). c. xi.

Great Central. c. xliii.

Great Western (General Powers). c. xxii.

Lancashire and Yorkshire. c. cxxiv.

London Electric Railway Amalgamation. c. xxxii.

Mansfield (*Incorporation of Company*). c. xli.

Mersey (*Amendment of Act of* 1900). c. iv.

Metropolitan (*Extensions of time for improvement of Baker Street Station. Additional lands. Construction of subways*). c. xlii.

Metropolitan District. cix.

Midland. c. lii.

Stratford-upon-Avon and Midland Junction (Various Powers). c. viii.

Wimbledon and Sutton (*Incorporation of Company*). c. xlvii.

[*For Acts confirming Provisional Orders under Private Legislation Procedure* (*Scotland*) *Act*, 1899, *see* Class XVI. (12).]

(2) *Tramroads and Tramways:*

Belfast Corporation (Tramways) (*Transfer of undertaking of Cavehill and Whitewell Tramway Company. Additional borrowing power, &c.*) c. xlv.

Bradford Corporation (*Additional tramways, &c.*). c. cxvii.

London County Council (Tramways and Improvements) (*Additional, and reconstruction of existing tramways. Extension of time. Waiting-rooms, &c.*). c. cxxviii.

London United Tramways (*Extension of time, &c.*). c. cxii.

Morecambe Tramways Company's (*Use of mechanical power. Reduction of capital. As to voluntary winding-up, &c.*). c. xiii.

Nottingham Corporation (*Additional tramways. Extension of time. Abandonment of part of tramway, &c.*). c. xliv.

Rhondda Urban District Council (Tramways Extensions, &c.). c. cxxi.

Southampton Corporation (*Additional tramways. Waiting-rooms, &c.*). c. cxiii.

[*For Acts confirming Provisional Orders under Private Legislation Procedure* (*Scotland*) *Act*, 1899, *and Tramways Act*, 1870, *see* Class XVI. (12), (14).]

(3) *Light Railways:*

Great Central Railway (*Power to construct light railways, &c.*). c. xliii.

[*For Act confirming Provisional Order under Private Legislation Procedure* (*Scotland*) *Act*, 1899, *see* Class XVI. (12).]

Class III.—Canals, Rivers and Navigations.

East Riding County Council. (*Transfer by Navigation Commissioners of Hull Bridge to County Council*). c. cxviii.
Wear Navigation and Sunderland Dock (*As to dues, rates and charges*). c. iii.
Yorkshire Registries and Driffield Navigation. See East Riding County Council.

Class IV.—Harbours, Docks, Ports, Piers and Quays.

Llanelly Harbour (*Confirmation of indenture between Harbour Trust, District Council and Bank of England. Amendment of Act of* 1904, *&c.*). c. cxlv.
Padstow Harbour. c. cx.
St. Just-in-Roseland (Experimental Dock Works). c. xviii.
Southampton Corporation (*Power to construct Embankment, &c.*). c. cxiii.
Tynemouth Corporation (*Provisions as to Fish Quay Undertaking. Delivery Warrants*). c. xxv.
Wear Navigation and Sunderland Dock (*As to dues, rates and charges*). c. iii.

[*For Acts confirming Provisional Orders under General Pier and Harbour Act*, 1861, *Port of London Act*, 1908, *and Private Legislation Procedure* (*Scotland*) *Act*, 1899, *see* Class XVI. (5), (11), (12).]

Class V.—Local Government (including Judicial Matters, Poor Law and Public Health).

Abertillery and District Water Board (*Constitution of Joint Board. Transfer of undertakings of Councils. Additional works and lands. Supply. Finance, &c.*). c. cxxv.
Belfast Corporation (Tramways) (*Transfer of undertaking of Cavehill and Whitewell Tramway Company. Additional borrowing power, &c.*). c. xlv.
Blackpool Improvement (*Purchase of North Shore Baths. Power to provide swimming and other baths. Additional borrowing power*). c. xlviii.
Bradford Corporation. c. cxvii.
City of London (Tithes and Rates) (*Parish of St. Botolph Without, Aldgate*). c. xxx.
Eastbourne Corporation. c. cxxiii.
East Riding County Council (*Amendment of Yorkshire Registries Act*, 1884. *Vesting Hull Bridge in Council, &c.*). c. cxviii.
Egremont Urban District Council (Gas). c. xxxviii.
Exmouth Urban District Water (*Additional works, lands and borrowing power*). c. xxxix.
Fylde Water Board (*Additional works, lands and borrowing power. Supply, &c.*). c. cxxii.
Glasgow Gas (*Consolidation and Amendment*). c. cxxxi.
Leeds Corporation (*Trolley Vehicles. Street Improvement and lands. Finance*). c. cxliv.
Little Hulton Urban District Council. c. cxvi.

Class V.—Local Government (including Judicial Matters, Poor Law and Public Health)—*continued.*

Llanelly Harbour (*Confirmation of indenture between Harbour Trust, District Council and Bank of England. Amendment of Act of* 1904, *&c.*). c. cxlv.
London County Council (General Powers). c. cxxix.
London County Council (Money). c. cxv.
London County Council (Tramways and Improvements). c. cxxviii.
London Electric Supply (*Extension of powers of purchase by County Council of Act of* 1908 *to other companies*). c. cxl.
Mallow Urban District Gas (*Transfer of undertaking of New Mallow Gas Company. Supply. Additional borrowing power, &c.*). c. li.
Matlock Bath and Scarthin Nick Urban District Council (*Gas. Mineral Rights. Finance*). c. xxvi.
Middlesbrough Corporation. c. cxix.
Middleton Corporation. c. cxxx.
Mountain Ash Water (*Additional works by District Council, lands and borrowing power. Prohibition of sheep washing. As to supply in bulk, &c.*). c. cvii.
Nottingham Corporation (*Tramways. Street Improvements. Finance, &c.*). c. xliv.
Pontypridd and Rhondda Water (*Constitution of Joint Board. Transfer of undertaking of Company. Additional works and lands. Supply. Finance, &c.*). c. cxx.
Rhondda Urban District Council (Tramways Extensions, &c.). c. cxxi.
Southampton Corporation. c. cxiii.
Surbiton Urban District Council (*As to repair of sewers and drains*). c. xvi.
Tynemouth Corporation (*Provisions as to Fish Quay Undertaking. Delivery Warrants*). c. xxv.
Worksop Urban District Council. c. xl.
Yorkshire Registries and Driffield Navigation. *See* East Riding County Council.

[*For Acts confirming Provisional Orders under Acts relating to subjects embraced in this Class, see* Class XVI.]

Class VI.—Lighting, Power and Heating.

(1) *Gas:*

Bishop's Stortford Harlow and Epping Gas and Electricity (*Amalgamation. Transfer of undertakings of Ongar, Newport (Essex) and Much Hadham Gas Companies. Power to supply electricity, &c.*). c. xvii.
Bradford Corporation (*Purchase of gasworks, &c., of Ripley Trustees*). c. cxvii.
Brighton and Hove. c. xxxvi.
Bristol (*Additional capital. Removal of sulphur restrictions. Testing. Directors, &c.*). c. cxxvii.
East Grinstead Gas and Water (*Additional capital. Testing place*). c. xxxvii.

Class VI.—Lighting, Power and Heating—*continued.*

(1) *Gas*—continued.

Egremont Urban District Council (*Transfer of undertaking of Company and of pipes of Cleator Moor and Whitehaven District Councils. Supply. Additional works, lands and borrowing power, &c.*). c. xxxviii.
Exmouth. c. xxxv.
Farnham Gas and Electricity (*Dissolution and re-incorporation. Power to supply electricity*). c. xii.
Garnant (*Incorporation of Company*). c. xxiii.
Gas Companies (Standard Burner) (No. 1). c. cxli.
Gas Companies (Standard Burner) (No. 2). c. cxlii.
Gas Companies (Standard Burner) (No. 3). c. cxliii.
Glasgow (*Consolidation and Amendment*). c. cxxxi.
Gowerton (*Dissolution and re-incorporation*). c. xv.
Great Grimsby (*Extension of limits. Additional works, lands and capital. Testing. Directors, &c.*). c. xlix.
Havant (*Dissolution and re-incorporation*). c. cxi.
Little Hulton Urban District Council (*Transfer of part of undertaking of Salford Corporation within District. Supply, &c.*). c. cxvi.
Mallow Urban District (*Transfer of undertaking of New Mallow Gas Company. Supply. Additional borrowing power, &c.*). c. li.
Matlock Bath and Scarthin Nick Urban District Council (*Power to maintain works upon present site, &c. Additional borrowing power, &c.*). c. xxvi.
Middlesbrough Corporation. c. cxix., Part II.
Middleton Corporation. c. cxxx., Part V.
Rhondda Urban District Council (Tramways Extensions, &c.) (*Supply where consumer has separate supply*). c. cxxi., s. 70.
Shirebrook and District (*Extension of limits. As to sale of portion of undertaking to Warsop Urban District Council. Cesser of power of supply of Mansfield Corporation and Bolsover Company in certain areas*). c. cvi.
Wicklow (*Additional lands and capital. Supply and testing. As to purchase by District Council, &c.*). c. v.

[*For Acts confirming Provisional Orders relating to Gas Undertakings, see* Class XVI. (4), (12).]

(2) *Electricity:*

Bishop's Stortford Harlow and Epping Gas and Electricity (*Amalgamation. Transfer of undertakings of Ongar, Newport (Essex) and Much Hadham Gas Companies. Power to supply electricity, &c.*). c. xvii.
Bradford Corporation. c. cxvii., Part XI.
Farnham Gas and Electricity (*Dissolution and re-incorporation. Power to supply electricity*). c. xii.
London Electric Supply (*Extension of powers of purchase by County Council of Act of* 1908 *to other companies*). c. cxl.
Middlesbrough Corporation. c. cxix., Part II.
Middleton Corporation. c. cxxx., Part VI.

Class VI. Lighting, Power and Heating—*continued.*

(2) *Electricity*—continued.

Reading and District Electric Supply (*Extension of area. Additional works and lands. As to purchase of undertaking, &c.*). c. xxix.

Southampton Corporation (*Electrical fittings*). c. cxiii., s. 88.

Yorkshire Electric Power (*Creation of preference shares. Provisions as to raising of capital, payment of commission, &c.*). c. xxi.

[*For Acts confirming Provisional Orders relating to Electric Lighting Undertakings, see* Class XVI. (3), (12).]

Class VII.—Water Supply.

Abertillery and District (*Constitution of Joint Board. Transfer of undertakings of Councils. Additional works and lands. Supply. Finance, &c.*). c. cxxv.

Bradford Corporation. c. cxvii., Part IX.

Cambridge University and Town (*Additional works, lands and capital. Confirmation of lands. Rates, &c.*). c. cviii.

East Grinstead Gas and Water. c. xxxvii.

Exmouth Urban District (*Additional works, lands and borrowing power*). c. xxxix.

Fylde (*Additional works, lands and borrowing power. Supply, &c.*). c. cxxii.

Mountain Ash (*Additional works, lands and borrowing power. Prohibition of sheep washing. As to supply in bulk, &c.*). c. cvii.

Pontypridd and Rhondda (*Constitution of Joint Board. Transfer of undertaking of Company. Additional works and lands. Supply. Finance, &c.*). c. cxx.

Slough (*Extension of limits. Confirmation of works. Additional lands. Rates. As to purchase by District Council, &c.*). c. cxxvi.

South Hants (*Confirmation of works. Additional works, lands and capital, &c.*). c. liii.

South Lincolnshire (*Extension of limits. Rescission of Bourne Agreement. Increase of capital*). c. xxxiv.

Southend (*Confirmation of works. Additional works, lands and capital, &c.*). c. xix.

Thorne and District (*Incorporation of Company*). c. xx.

Worksop Urban District Council (*Transfer of undertaking of Company. Supply. Additional borrowing power, &c.*). c. xl.

[*For Acts confirming Provisional Orders relating to Water Undertakings, see* Class XVI. (4), (8 (*b*)), (12).]

Class VIII.—Drainages and Drainage Embankments.

[*For Acts confirming Provisional Orders under Land Drainage Act*, 1861, *and Drainage and Improvement of Lands* (*Ireland*) *Acts*, *see* Class XVI. (6), (8 (*a*)).]

Class IX.—Inclosures, Open Spaces, &c.

(1) *Inclosures and Allotments: Nil.*

(2) *Open Spaces, Commons and Parks:*
Eastbourne Corporation (*Gildredge Park*). c. cxxiii.

[*For Acts confirming Provisional Orders under Private Legislation Procedure* (*Scotland*) *Act*, 1899, *see* Class XVI. (12).]

Class X.—Fisheries.

[*For Acts confirming Provisional Orders under Private Legislation Procedure* (*Scotland*) *Act*, 1899, *and Sea Fisheries Act*, 1868, *see* Class XVI. (12), (13).]

Class XI.—Charitable and Educational Foundations and Institutions.

[*For Acts confirming Provisional Orders under Charitable Trusts Acts, Education Acts*, 1870–1907, *and Private Legislation Procedure* (*Scotland*) *Act*, 1899, *see* Class XVI. (1), (2), (12).]

Class XII.—Ecclesiastical Affairs (including Tithes and Marriage Confirmation).

City of London (Tithes and Rates) (*Parish of St. Botolph Without, Aldgate*). c. xxx.
Lancashire and Yorkshire Railway (*Sale, &c., of St. Paul's Church, Liverpool*). c. cxxiv.
St. Mary Stockport Rectory (*Transfer of Advowson to Gonville and Caius College and of endowments to Ecclesiastical Commissioners, &c.*). c. xxxiii.

Class XIII.—Personal and Private (including Estates).

(1) *Annuities and Grants of Money: Nil.*

(2) *Divorce:*
Warden.

(3) *Estates: Nil.*

(4) *Names, Change of: Nil.*

(5) *Naturalization: Nil.*

(6) *Patents: Nil.*

(7) *Restoration of Dignities: Nil.*

(8) *Miscellaneous: Nil.*

Class XIV.—Trading and other Companies.

(1) *Banking and Investment:*
Bankers Guarantee and Trust Fund Incorporation. c. vi.

(2) *Cemetery: Nil.*

(3) *Insurance:*
Liverpool and London and Globe Insurance Company's (*Registration as a Limited Company and alteration of Memorandum, &c. Conversion and increase of Capital. Extension of objects, &c.*). c. xxvii.

National Provident Institution (*Incorporation*). c. ix.

Provident Association of London (*Transfer of undertaking of Provident Free Home Assurance Company. Extension of objects. New Memorandum*). c. xxiv.

Railway Passengers Assurance Company (Transfer to North British and Mercantile Insurance Company). c. xxxi.

Standard Life Assurance Company's (*Incorporation*). c. x.

(4) *Land and Building: Nil.*

(5) *Miscellaneous:*
Assam Railways and Trading Company's (*Re-arrangement of capital*). c. xiv.

Central Argentine Railway Limited (*Power to contract with Argentine Government for construction of irrigation works. Consolidation of, and power to issue additional, debenture stock. Hotels*). c. xxviii.

City of Dublin Steam Packet Company's (*Dissolution of Dublin and Liverpool Steamship Building Company. Creation of preference stock by, and reduction of capital of, Packet Company, &c.*). c. vii.

Class XV.—Crown.—*Nil.*

Class XVI.—Provisional Orders Confirmation.

(1) *Under Charitable Trusts Acts:*

Scheme of Charity Commissioners. c. liv. (Norwich).

(2) *Under Education Acts*, 1870–1907:

Orders of Board of Education. c. xc. (London); c. xci. (Berks, &c.).

(3) *Under Electric Lighting Acts:*

Orders of Board of Trade. c. lxiii. (No. 3); c. lxxv. (No. 1); c. lxxvi. (No. 2); c. lxxvii. (No. 4).

(4) *Under Gas and Water Works Facilities Act*, 1870:

Orders of Board of Trade. c. lxviii. (Gas (No. 1)); c. lxix. (Gas (No. 2)); c. lxx. (Gas (No. 3)); c. xciii. (Water (*Sutton District*)); c. xciv. (Water).

(5) *Under General Pier and Harbour Act*, 1861:

Orders of Board of Trade. c. lxxi. (No. 1); c. lxxii. (No. 2).

(6) *Under Land Drainage Act*, 1861:

Orders of Board of Agriculture and Fisheries. c. lviii. (*Iken, &c.*); c. xcvii. (No. 2 (*Ince, &c.*)); c. xcviii. (No. 3 (*Bourne and Thurlby*)).

(7) *Under Local Government Acts:*

(*a*) *Local Government Act*, 1888:

Orders of Local Government Board. c. lxxxiii. (No. 6); c. lxxxix. (No. 15).

(*b*) *Public Health Act*, 1875:

Orders of Local Government Board. c. lxxviii. (No. 1); c. lxxix. (No. 2); c. lxxx. (No. 3); c. lxxxi. (No. 4); c. lxxxii. (No. 5); c. lxxxiv. (No. 7); c. lxxxv. (No. 8); c. lxxxvi. (No. 9); c. lxxxvii. (No. 10); c. lxxxviii. (No. 14).

(8) *Under Local Government (Ireland) Acts:*

(*a*) *Local Government (Ireland) Act*, 1898:

Orders of Local Government Board for Ireland. c. i. (No. 1); c. lxvi. (No. 5); c. xcii. (No. 6).

(*b*) *Public Health (Ireland) Acts*, 1878–1907:

Orders of Local Government Board for Ireland. c. lxiv. (No. 3); c. lxv. (No. 4); c. lxvi. (No. 5).

(*c*) *Public Health (Ireland) Act*, 1878, *and Local Government (Ireland) Acts*, 1898–1902:

Order of Local Government Board for Ireland. c. ii. (No. 2).

(9) *Under Local Government (Scotland) Acts:*

Burgh Police (Scotland) Act, 1892:

Orders of Secretary for Scotland. c. lxxiv. (Paisley Gas); c. cxxxix. (Govan Burgh).

Class XVI.—Provisional Orders Confirmation—*continued.*

(10) *Under Metropolitan Police Act*, 1886, *and Metropolitan Police Courts Act*, 1907 :

Order of Secretary of State. c. lxvii.

(11) *Under Port of London Act*, 1908 :

Orders of Board of Trade. c. xcix. (Registration of Craft) ; c. c. (Port Rates on Goods) ; c. cxxxiii. (Thames Conservancy (Appointments and Tolls)).

(12) *Under Private Legislation Procedure (Scotland) Act*, 1899 :

Orders of Secretary for Scotland, viz. :

Class II. (1) c. lxii. ; c. xcv.
„ II. (2) c. lix. ; c. lx. ; c. lxi. ; c. cxxxvii.
„ II. (3) c. lix.
„ IV. c. lx.
„ V. c. lx. ; c. lxxiii. : c. xcvi. ; c. cii. ; c. ciii. ; c. cv. : c. cxxxvi. ; c. cxxxvii.
„ VI. (1) c. lx. ; c. xcvi. : c. cxxxvi.
„ VI. (2) c. lx. : c. cxxxviii.
„ VII. c. lx. ; c. lxxiii. ; c. cii. ; c. ciii. ; c. cv. ; c. cxxxviii.
„ IX. (2) c. lx. ; c. cii.
„ X. c. cxxxv.
„ XI. c. lv. ; c. lvi. ; c. lvii. ; c. civ. : c. cxxxiv.

(13) *Under Sea Fisheries Act*, 1868 :

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(14) *Under Tramways Act*, 1870 :

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TO THE

PUBLIC GENERAL STATUTES,

10 EDWARD 7 & 1 GEORGE 5.—A.D. 1910.

NOTE.—The capital letters placed after the chapter have the following signification :—

E.	*that the Act relates to*		England (and Wales, if it so extend).
S.	,,	,,	Scotland exclusively.
I.	,,	,,	Ireland exclusively.
U.K.	,,	,,	Great Britain and Ireland (and Colonies, if it so extend).
Ind.	,,	,,	India specially.
C.	,,	,,	The Colonies specially, or any of them.

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